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SENATE JOINT RESOLUTION 2008
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 2295)

Passed Senate, Date 4/24/92 (4.16.24) Passed House, Date _____

Vote: Ayes 27 Nays 20 Vote: Ayes _____ Nays _____

Approved _____

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa relating to protection of taxpayers' rights
3 by limiting taxes, revenue, and spending of the state and
4 local governments.

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

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SSR 2008

1 Section 1. The following amendment to the Constitution of
2 the State of Iowa is proposed:

3 The Constitution of the State of Iowa is amended by adding
4 the following new Article XIII:

5 ARTICLE XIII.

6 TAXPAYERS' RIGHTS.

7 SECTION 1. The state government and each local government
8 is subject to a revenue limit and a spending limit as provided
9 in section 8. Each government's beginning revenue limit is
10 equal to its total revenue in the base year, or, if higher, in
11 any of the three preceding fiscal years. This limit is
12 adjusted annually for the cumulative percentage rate of price
13 inflation or deflation since the base year and for any
14 cumulative percentage population increase since the base year.
15 Each county government's revenue limit includes all townships
16 in the county. A school district's "population" is its full-
17 time equivalent student enrollment. The "base year" is the
18 last fiscal year before this article becomes effective.

19 SEC. 2. "Revenue" includes all amounts received from all
20 sources, except (1) amounts refunded to the payors; (2) gifts
21 and contracts from nongovernmental sources; (3) amounts
22 received from the federal government; (4) fees voluntarily
23 paid for specific services, but any part of a fee in excess of
24 the actual cost of providing that specific service is revenue;
25 (5) an amount equal to a government's net cost increase
26 required by a federal law or rule adopted after this Article
27 becomes effective, but only to the extent not offset by
28 federal funds; (6) amounts borrowed after approval by vote of
29 the electors; (7) amounts borrowed by issuing revenue bonds on
30 which no payment can be made from tax revenue; and (8)
31 receipts applied to repay money borrowed lawfully, including
32 interest.

33 SEC. 3. The state revenue limit excludes, and the local
34 limits include, state revenue transferred to local governments
35 or applied as tax credits against local taxes.

1 SEC. 4. If a government's revenue in a fiscal year exceeds
2 its revenue limit, its limit for the next fiscal year shall be
3 reduced by the excess amount.

4 SEC. 5. A government's revenue limit may be temporarily
5 increased in an amount approved by a majority of that
6 government's electors voting in a referendum. The increase is
7 effective for no more than five fiscal years.

8 SEC. 6. One or more revenue limits may be temporarily
9 increased by law adopted by two-thirds vote of the whole
10 membership of each house of the General Assembly and approved
11 by the Governor. Each such law is effective for only one
12 fiscal year.

13 SEC. 7. Any change in a limit under section 4, 5, or 6 is
14 effective only for the specified fiscal year or years and does
15 not affect computation of the limit under section 1.

16 SEC. 8. Each government's total spending in a fiscal year
17 shall not exceed the sum of its (1) revenue limit for that
18 year, adjusted for any change under section 4, 5, or 6, or
19 actual revenue, whichever is less; (2) actual receipts in that
20 year which are excluded from revenue by section 2; and (3) net
21 unspent funds carried over from the preceding year.

22 SEC. 9. "Revenue" includes all receipts for a government's
23 trust funds for unemployment, retirement, medical, or other
24 benefits but does not include earnings of these trust funds.
25 "Spending" includes all payments and transfers into, and
26 excludes payments out of, these trust funds. "Net unspent
27 funds" excludes these trust funds.

28 SEC. 10. If a new local government is created, the state
29 shall establish its base year and the amount of its beginning
30 revenue limit, and shall reduce the appropriate state or local
31 revenue limit or limits by that amount. If two or more local
32 governments are combined, their revenue limits shall be
33 combined. If a service or program is transferred by law among
34 local governments, their revenue limits shall be
35 proportionally adjusted by law, with no increase in the

1 combined limits. The state may transfer any part of its
2 revenue limit to a local government but shall not transfer any
3 part of a local limit to the state.

4 SEC. 11. If a state law or rule adopted after this Article
5 becomes effective requires a local government to incur a net
6 cost increase, the state shall pay to the local government the
7 amount of the necessary net cost increase, and shall increase
8 the local revenue limit and decrease the state revenue limit
9 by that amount.

10 SEC. 12. Any state or local government plan for retirement
11 or other employee benefits shall be completely funded within
12 ten years after this Article becomes effective and at all
13 times thereafter, in accordance with generally accepted
14 actuarial and accounting principles.

15 SEC. 13. The state and local governments shall use
16 consistent accounting, in accordance with generally accepted
17 accounting principles, for all purposes.

18 SEC. 14. Any taxpayer has standing to sue to enforce this
19 Article and laws implementing it. If successful, the taxpayer
20 shall be reimbursed for all reasonable expenses of the suit.

21 SEC. 15. This Article becomes effective for the first
22 state fiscal year beginning at least six months after its
23 approval by the electors. The state by law shall implement
24 this Article and may adopt further restrictions and limits.

25 Sec. 2. DECLARATION OF INTENT. It is the intent of the
26 General Assembly in agreeing to the foregoing proposed
27 amendment that:

28 1. This declaration of intent shall be relied on by the
29 electors and the courts, with the same results as if it were
30 in the Constitution.

31 2. Article XIII does not authorize any borrowing and does
32 not impair the debt limits and other provisions of Article
33 VII.

34 3. To make the adjustment for price inflation or
35 deflation, the most reliable index of general price inflation

1 in the United States shall be selected in good faith as
2 provided by law. The selection of index shall not be changed
3 if the change would have the effect of weakening the limits.
4 Except for school districts, the adjustment for population
5 shall be made by using the most recent federal census, but use
6 of the most recent federal census estimate may be permitted by
7 law.

8 4. Official revisions of inflation and population data
9 affect revenue limits for future fiscal years, but do not
10 change limits for the fiscal year in which a revision is made
11 or for prior years.

12 5. "Revenue" includes, but is not limited to, all taxes,
13 fees, charges, assessments, and other receipts of the state
14 and local governments, except amounts expressly excluded by
15 section 2, 3, or 9 of Article XIII. Amounts transferred
16 between governments are counted as revenue only once.

17 6. "Fees voluntarily paid for specific services" includes
18 fees for hospital, recreational, public utility, and similar
19 services, but does not include any tax, assessment, toll, or
20 filing, permit, registration, or license fee.

21 7. A government which excludes an amount from revenue
22 under section 2 of Article XIII must accurately determine and
23 establish the correct amount excluded.

24 8. "Government" includes all parts, agencies, enterprises,
25 and operations of a government. "Local government" includes
26 each city, county, school district, special district, and
27 political subdivision in the state, except that townships are
28 included with county governments.

29 9. Because county limits include townships, a county
30 government may limit the total revenue and spending of
31 townships in that county.

32 10. If a government has a deficit of net unspent funds at
33 the end of a fiscal year, the deficit is subtracted in
34 computing the next year's spending limit under section 8 of
35 Article XIII. However, section 8 is intended to prevent any

1 such deficit and to require each government to operate on a
2 balanced budget.

3 11. Article XIII shall be interpreted and implemented to
4 achieve its purpose to limit the growth of revenue and
5 spending of the state and local governments.

6 Sec. 3. The foregoing proposed amendment to the
7 Constitution of the State of Iowa is referred to the General
8 Assembly to be chosen at the next general election for members
9 of the General Assembly and the Secretary of State is directed
10 to cause it to be published for three consecutive months
11 previous to the date of that election as provided by law.

12 EXPLANATION

13 This proposed Taxpayers' Rights Amendment adds a new
14 Article to the Iowa Constitution. It limits the future growth
15 rate of the total revenue and total spending of the state and
16 local governments, with some exceptions.

17 The state government and each local government has its own
18 revenue limit and spending limit. County limits include
19 townships.

20 Each government's beginning revenue limit is equal to its
21 highest total revenue in the base year or any of the three
22 preceding fiscal years. This limit is adjusted annually for
23 cumulative inflation or deflation and for any cumulative
24 population increase after the base year. The population
25 adjustment can rise or fall, but it cannot fall below the
26 population in the base year. The base year is the last fiscal
27 year before this amendment becomes effective.

28 Each government's spending limit is equal to its revenue
29 limit (or actual revenue, if less) for that year, plus all
30 actual receipts which are outside the revenue limit, plus
31 unspent funds carried over. This requires each government to
32 operate on a balanced budget.

33 A government's revenue limit can be temporarily increased
34 in either of two ways: (1) A majority vote of the people in a
35 state or local referendum can increase the limit in any

1 amount, for any purpose, and for any period up to five years.
2 (2) A vote of two-thirds of all members of each house, with
3 the governor's approval, can increase any or all limits for
4 one year.

5 If a government's actual revenue exceeds its revenue limit,
6 its limit for the next year is reduced by the excess amount.
7 The excess revenue cannot be spent in the year it is received
8 but can be spent in any future year.

9 State aid to local governments and state credits against
10 local taxes can be increased without limit, because these
11 amounts are outside the state limit and are included in local
12 limits. This provision encourages using state revenue for
13 local property tax replacement.

14 The state must pay for a net cost increase imposed on a
15 local government by a state law or rule adopted after this
16 amendment becomes effective.

17 The revenue limits include all taxes and most other
18 revenue. Examples of receipts outside the revenue limit are:
19 amounts refunded; private gifts and contracts; federal grants
20 and aid; a fee for a specific service, if the fee does not
21 exceed the cost of the service; the amount of a net cost
22 increase caused by a new federal mandate and not offset by
23 federal funds; amounts borrowed with the voters' approval;
24 revenue bonds; and receipts used to repay borrowed money.

25 Each fiscal year's revenue limit is based on the preceding
26 year's limit adjusted for inflation and population growth, not
27 on that year's actual revenue. Thus, a government is not
28 penalized for holding its revenue and spending below the
29 limit.

30 The amendment provides for changes in revenue limits if a
31 new local government is created, if local governments combine,
32 or if a state law transfers services among local governments.
33 However, the state cannot increase its share of total state
34 and local revenue and spending limits.

35 Sound funding of any retirement or benefit plan for

1 government employees is required within ten years.

2 The state and all local governments are required to follow
3 generally accepted accounting principles.

4 Any taxpayer may sue to enforce this new Article of the
5 Constitution.

6 Explanatory language is included in a separate declaration
7 of intent which will not become part of the Constitution but
8 will reduce the need for interpretation by the courts.

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SENATE JOINT RESOLUTION 2008

S-5677

1 Amend Senate Joint Resolution 2008 as follows:

2 1. Page 2, by inserting after line 7 the follow-

3 ing:

4 "SEC. _____. A local government's revenue limit may
5 be increased for a single fiscal year in an amount
6 determined by the local government governing body if
7 the increase is approved by at least three-fourths
8 vote of the members of the local government governing
9 body."

10 2. By renumbering, relettering, and redesignating
11 as necessary.

By JIM KERSTEN
DERRYL MCLAREN
HARRY SLIFE

JOHN W. JENSEN
RICHARD VANDE HOEF
SHELDON RITTMER

S-5677 FILED APRIL 14, 1992

w/d 4/24 (p. 1416)

SENATE JOINT RESOLUTION 2008

S-5754

1 Amend Senate Joint Resolution 2008 as follows:

2 1. Page 1, line 14, by inserting after the word
3 "increase" the following: "and real property
4 valuation increases".

5 2. Page 1, line 30, by inserting before the word
6 "and" the following: "(_____) revenue received from
7 regulatory or licensing fees imposed on users of the
8 regulated or licensed services if the fees collected
9 are used to fund the regulation or licensure of the
10 activity;".

11 3. Page 2, lines 6 and 7, by striking the words
12 "The increase is effective for no more than five
13 fiscal years."

14 4. Page 2, by striking lines 11 and 12, and
15 inserting the following: "by the Governor."

By RICHARD VARN

S-5754 FILED APRIL 20, 1992

lost 4/24 (p. 1415)

SENATE JOINT RESOLUTION 2008

S-5755

1 Amend the amendment, S-5748, to Senate Joint
2 Resolution 2008, as follows:

3 1. Page 1, line 14, by striking the words "at
4 least a quarter-page".

By SHELDON RITTMER

S-5755 FILED APRIL 20, 1992

Adopted 4/24 (p. 1416)

SENATE JOINT RESOLUTION 2008

S-5643

- 1 Amend Senate Joint Resolution 2008 as follows:
2 1. Page 1, line 7, by striking the words
3 "government and each local government".
4 2. Page 1, line 9, by striking the words "Each
5 government's" and inserting the following: "The
6 state's".
7 3. Page 1, by striking lines 15 through 17, and
8 inserting the following: "The "base year" is the".
9 4. Page 1, lines 33 and 34, by striking the words
10 ", and the local limits include,".
11 5. Page 2, line 1, by striking the words "a
12 government's" and inserting the following: "the
13 state's".
14 6. Page 2, line 4, by striking the words "A
15 government's" and inserting the following: "The
16 state's".
17 7. Page 2, lines 5 and 6, by striking the words
18 "that government's" and inserting the following: "the
19 state's".
20 8. Page 2, line 16, by striking the words "Each
21 government's" and inserting the following: "The
22 state's".
23 9. Page 2, line 22, by striking the words "a
24 government's" and inserting the following: "the
25 state's".
26 10. By striking page 2, line 28, through page 3,
27 line 3.
28 11. Page 3, by striking lines 7 through 9 and
29 inserting the following: "amount of the necessary net
30 cost increase."
31 12. Page 3, line 10, by striking the words "Any
32 state or local government" and inserting the
33 following: "Any state".
34 13. Page 3, line 15, by striking the words "and
35 local governments".
36 14. Page 4, by striking line 4, and inserting the
37 following: "The adjustment for population".
38 15. Page 4, line 14, by striking the words "and
39 local governments".
40 16. Page 4, line 21, by striking the words "A
41 government which" and inserting the following: "If
42 the state".
43 17. Page 4, line 22, by inserting after the
44 figure "XIII" the following: ", the state".
45 18. Page 4, by striking lines 25 through 31, and
46 inserting the following: "and operations of the
47 state."
48 19. Page 4, line 32, by striking the words "a
49 government" and inserting the following: "the state".
50 20. Page 5, line 1, by striking the words "each

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Page 2

- 1 government" and inserting the following: "the state".
2 21. Page 5, line 5, by striking the words "and
3 local governments".
4 22. Title page, lines 3 and 4, by striking the
5 words "and local governments".
6 23. By renumbering as necessary.

By MAGGIE TINSMAN
MARY KRAMER
HARRY SLIFE

ELAINE SZYMONIAK
LARRY MURPHY
RALPH ROSENBERG

S-5643, FILED APRIL 10, 1992

Lost 4/20 (p. 1496)

SENATE JOINT RESOLUTION 2008

S-5746

1 Amend Senate Joint Resolution 2008 as follows:

- A 2 1. Page 1, line 1, by inserting before the word
3 "The" the following: "1."
- B 4 2. Page 1, line 4, by inserting after the figure
5 "XIII" the following: ", effective for the first
6 state fiscal year beginning at least six months after
7 the article is approved and ratified by the electorate
8 except that the article shall not take effect unless
9 each fund balance of the following funds is restored
10 to the amount of the fund balance as of January 1,
11 1991: marine fuel tax fund; gamblers assistance fund;
12 bellas hess fund; insurance trust fund; security
13 deposit fund; milk fund; commercial feed fund;
14 fertilizer fund; pesticide fund; energy research and
15 development fund; racing commission fund; railroad
16 assistance fund; dairy trade fund; vehicle salvage
17 fund; odometer fraud fund; agriculture drainage wells
18 fund; special railroad facility fund; aviation fund;
19 public transit assistance fund; excursion boat fund;
20 administration fund; alcoholic beverages fund; banking
21 fund; credit union fund; insurance fund; professional
22 licensing fund; savings and loan fund; and utilities
23 fund".
- C 24 3. Page 1, line 4, by inserting after the figure
25 "XIII" the following: ", effective for the first
26 state fiscal year beginning at least six months after
27 the article is approved and ratified by the electorate
28 except that the article shall not take effect until
29 the state fiscal year following the calendar year in
30 which the department of revenue and finance certifies
31 to the general assembly that three-fourths of the for-
32 profit corporations doing business in this state
33 incurred state corporate income tax liability".
- D 34 4. Page 1, line 4, by inserting after the figure
35 "XIII" the following: ", effective for the first
36 state fiscal year beginning at least six months after
37 the article is approved and ratified by the electorate
38 except that the article shall not take effect unless
39 the state income tax structure is simplified by
40 repealing the corporate and individual income tax
41 deduction for federal income tax liability and by
42 repealing the option to file separately on a joint
43 return and the revenue realized by these changes is
44 utilized to reduce the school foundation property tax
45 levv".
- E 46 5. Page 1, line 4, by inserting after the figure
47 "XIII" the following: ", effective for the first
48 state fiscal year beginning at least six months after
49 the article is approved and ratified by the electorate
50 except that the article shall not take effect for any

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1 one fiscal year unless the basis for establishing the
2 maximum medical assistance reimbursement rate for
3 nursing facilities for that fiscal year is set at the
4 ninety-eighth percentile of facilities' costs as
5 calculated from the unaudited compilation of cost and
6 statistical data from the previous fiscal year".

F 7 6. Page 1, line 6, by striking the word "RIGHTS"
8 and inserting the following: "PROTECTION".

G 9 7. Page 1, line 7, by inserting after the words
10 "local government" the following: ", excluding school
11 districts,".

H 12 8. Page 1, line 11, by inserting after the word
13 "years" the following: ", and the total revenue limit
14 includes a revenue limit on revenues from the motor
15 fuel tax and the special fuel tax to the extent that
16 these taxes shall not be higher than the lowest such
17 tax in any adjacent state and if in excess of that
18 level when this amendment takes effect, they shall be
19 kept at the level existing when this amendment takes
20 effect until the adjacent state with the lowest level
21 raises such taxes".

I 22 9. Page 1, line 14, by inserting after the word
23 "year." the following: "In addition, the total
24 revenue limit is adjusted by the inclusion of an
25 amount for each fiscal year equal to the annual amount
26 for the relevant fiscal year committed by the state
27 government to the funding of correctional services."

J 28 10. Page 1, line 14, by inserting after the word
29 "year." the following: "In addition, the total
30 revenue limit is adjusted by the inclusion of an
31 amount for each fiscal year equal to the annual amount
32 for the relevant fiscal year committed by the state
33 government to the funding of the construction of
34 additional prison cells to house persons convicted of
35 the sale and distribution of an illegal substance."

K 36 11. Page 1, line 14, by inserting after the word
37 "year." the following: "In addition, the total
38 revenue limit is adjusted by the inclusion of an
39 amount for each fiscal year equal to the annual amount
40 for the relevant fiscal year committed by the state
41 government to the funding of the construction of
42 additional prison cells to house persons convicted of
43 a third offense of operating a motor vehicle while
44 intoxicated."

L 45 12. Page 1, line 14, by inserting after the word
46 "year." the following: "In addition, the total
47 revenue limit is adjusted by the inclusion of an
48 amount for each fiscal year equal to the annual amount
49 for the relevant fiscal year committed by the state
50 government to the funding of the construction of

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1 additional prison beds to ease prison overcrowding and
2 to reduce the number of high-risk offenders placed on
3 probation or parole."

M 4 13. Page 1, lines 16 and 17 by striking the words
5 "A school district's "population" is its full-time
6 equivalent student enrollment."

N 7 14. Page 1, lines 20 and 21, by striking the
8 words and figure "(2) gifts and contracts from
9 nongovernmental sources;".

O 10 15. Page 1, line 30, by inserting before the word
11 "and" the following: "() revenue committed to the
12 road use tax fund;".

P 13 16. Page 1, line 30, by inserting before the word
14 "and" the following: "() revenue committed to the
15 preservation of elementary and secondary schools with
16 enrollments of less than one thousand students;".

Q 17 17. Page 1, line 30, by inserting before the word
18 "and" the following: "() revenue committed to
19 school districts that were formed as a result of
20 reorganization under chapter 275;".

R 21 18. Page 1, line 30, by inserting before the word
22 "and" the following: "() revenue committed to
23 school districts in the process of reorganizing or
24 dissolving under chapter 275;".

S 25 19. Page 1, line 30, by inserting before the word
26 "and" the following: "() revenue of the state
27 government committed to funding salaries for faculty
28 and staff of the state universities at a level
29 sufficient to establish and maintain competitiveness
30 with comparable universities;".

T 31 20. Page 1, line 30, by inserting before the word
32 "and" the following: "() revenue of the state
33 government and local governments committed to funding
34 construction at state and county hospitals;".

U 35 21. Page 1, line 30, by inserting before the word
36 "and" the following: "() revenue of the state
37 government committed to funding collective bargaining
38 agreements between the state of Iowa and its employees
39 and revenue of local governments committed to funding
40 collective bargaining agreements between the local
41 governments and their employees;".

V 42 22. Page 1, line 30, by inserting before the word
43 "and" the following: "() revenue of the state
44 government and local governments committed to funding
45 affirmative action activities and programs of the
46 state government and local governments required by the
47 laws of the United States to overcome the effects of
48 past or present practices, policies, or activities
49 which are barriers to equal employment opportunity and
50 to reduce the incidents of hate crimes, including but

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1 not limited to cross burnings and organizational
2 activities of racial supremacy groups;"

W 3 23. Page 1, line 30, by inserting before the word
4 "and" the following: "() revenue committed to
5 programs dealing with obstetrical care for indigents
6 and for maternal and child health care programs;"

X 7 24. Page 1, line 30, by inserting before the word
8 "and" the following: "() revenue committed to
9 programs dealing with prenatal care for low-income
10 women and families and dysfunctional families;"

Y 11 25. Page 1, line 30, by inserting before the word
12 "and" the following: "() revenue committed to
13 programs dealing with postnatal care for low-income
14 women and families and dysfunctional families;"

Z 15 26. Page 1, line 30, by inserting before the word
16 "and" the following: "() revenue committed to
17 programs dealing with postnatal care for teenage
18 mothers;"

AA 19 27. Page 1, line 30, by inserting before the word
20 "and" the following: "() revenue committed to the
21 state board of regents, including work study and
22 student loan programs administered by institutions
23 under the state board of regents;"

BB 24 28. Page 1, line 30, by inserting before the word
25 "and" the following: "() amounts received from the
26 Iowa lottery, if used for economic development;"

CC 27 29. Page 1, line 30, by inserting before the word
28 "and" the following: "() revenue committed to any
29 state program to combat the destruction of the family
30 unit due to domestic violence;"

DD 31 30. Page 1, line 30, by inserting before the word
32 "and" the following: "() revenue committed to any
33 state program which provides law enforcement training
34 for dealing with domestic violence;"

EE 35 31. Page 1, line 30, by inserting before the word
36 "and" the following: "() revenue committed to any
37 state or local program designed to provide for the
38 nutritional needs of Iowa's children;"

FF 39 32. Page 1, line 30, by inserting before the word
40 "and" the following: "() revenue committed to any
41 state or local program designed to provide for the
42 nutritional needs of Iowa's elderly of limited
43 financial means;"

GG 44 33. Page 1, line 30, by inserting before the word
45 "and" the following: "() revenue committed to any
46 state program to assist in maintaining the viability
47 of the family farm in Iowa;"

HH 48 34. Page 1, line 30, by inserting before the word
49 "and" the following: "() revenue committed to
50 college scholarship programs designed to provide

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1 scholarships to Iowa residents attending college in
2 Iowa;".

II 3 35. Page 1, line 30, by inserting before the word
4 "and" the following: "() revenue committed to the
5 juvenile institutions administered by the department
6 of human services at Eldora and Toledo;".

JJ 7 36. Page 1, line 30, by inserting before the word
8 "and" the following: "() revenue committed to solid
9 waste disposal services that provide an alternative to
10 landfills;".

KK 11 37. Page 1, line 30, by inserting before the word
12 "and" the following: "() revenue committed to
13 training and equipment to assist peace officers in
14 sexual abuse investigations;".

LL 15 38. Page 1, line 30, by inserting before the word
16 "and" the following: "() revenue committed to
17 training and equipment to assist peace officers in
18 drug enforcement investigations;".

MM 19 39. Page 1, line 30, by inserting before the word
20 "and" the following: "() revenue committed to
21 training and equipment to assist peace officers in
22 child pornography investigations;".

NN 23 40. Page 1, line 30, by inserting before the word
24 "and" the following: "() revenue committed to
25 provide assistance to peace officers disabled in the
26 line of duty;".

O 27 41. Page 1, line 30, by inserting before the word
28 "and" the following: "() revenue committed to
29 provide assistance to the families of peace officers
30 killed in the line of duty;".

PP 31 42. Page 1, line 30, by inserting before the word
32 "and" the following: "() revenue committed to
33 training and equipment for fire fighters;".

QQ 34 43. Page 1, line 30, by inserting before the word
35 "and" the following: "() revenue committed to
36 provide assistance to fire fighters disabled in the
37 line of duty;".

RR 38 44. Page 1, line 30, by inserting before the word
39 "and" the following: "() revenue committed to
40 training and equipment for rescue operations,
41 including emergency medical services, ambulance
42 service, and enhanced 911 service;".

SS 43 45. Page 1, line 30, by inserting before the word
44 "and" the following: "() revenue committed to
45 public health services, including immunization and
46 disease prevention and counseling for abortion
47 alternatives;".

TT 48 46. Page 1, line 30, by inserting before the word
49 "and" the following: "() revenue committed to
50 additions to law enforcement and fire departments;".

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Page 6

- UU 1 47. Page 1, line 30, by inserting before the word
2 "and" the following: "() revenue committed to
3 elderly services, including but not limited to
4 homemaker, case management, chore, respite care, and
5 day care;".
- VV 6 48. Page 1, line 30, by inserting before the word
7 "and" the following: "() revenue committed to
8 health care for those infected with acquired immune
9 deficiency syndrome;".
- WW 10 49. Page 1, line 30, by inserting before the word
11 "and" the following: "() revenue committed to
12 mental health or mental retardation services;".
- XX 13 50. Page 1, line 30, by inserting before the word
14 "and" the following: "() revenue committed to
15 prenatal nutrition programs intended to prevent
16 disabilities in newborns;".
- YY 17 51. Page 1, line 30, by inserting before the word
18 "and" the following: "() revenue committed to
19 school districts and area education agencies,
20 including additional revenue necessary to comply with
21 educational standards under section 256.11;".
- ZZ 22 52. Page 1, line 30, by inserting before the word
23 "and" the following: "() revenue committed to any
24 use that is projected to result in future savings in
25 state expenditures in excess of the revenue committed
26 to such use;".
- AAA 27 53. Page 1, line 30, by inserting before the word
28 "and" the following: "() an amount necessary to
29 compensate for any reduction in federal or state funds
30 received by local governments in any fiscal year as
31 compared to the amount of federal or state funds
32 received in fiscal year 1990 or any other preceding
33 fiscal year thereafter, whichever is greater;".
- BBB 34 54. Page 1, line 30, by inserting before the word
35 "and" the following: "() revenue committed to
36 economic development in the community services
37 division of the merged area schools and to retire
38 bonds issued to fund job training programs in the
39 merged area schools;".
- CCC 40 55. Page 1, line 30, by inserting before the word
41 "and" the following: "() revenue committed to fund
42 the transportation costs of a rural school district
43 with an enrollment of less than five hundred;".
- DDD 44 56. Page 1, line 30, by inserting before the word
45 "and" the following: "() revenue committed to fund
46 sharing programs between school districts with
47 enrollments of less than one thousand;".
- EEE 48 57. Page 1, line 30, by inserting before the word
49 "and" the following: "() revenue committed to the
50 preservation of elementary and secondary schools;".

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Page 7

1 58. Page 2, line 6, by striking the words "The
2 increase is".

3 59. Page 2, by striking line 7.

4 60. Page 2, by inserting before line 8 the
5 following: "The referendum shall include the length
6 of time for which the temporary increase will be in
7 effect."

GGG 8 61. Page 2, line 24, by inserting after the word
9 "benefits" the following: ", including receipts from
10 the fish protection, brucellosis eradication,
11 snowmobile and all-terrain vehicle, boat, and
12 groundwater protection trust funds established in the
13 Constitution of the State of Iowa,".

HHH 14 62. Page 3, line 3, by inserting after the word
15 "state." the following: "School districts or other
16 local governments which consolidate after the
17 effective date of this amendment shall not be subject
18 to the revenue and spending limitations established in
19 this amendment unless the ballot proposing
20 consolidation is approved by at least sixty percent of
21 the total vote cast at the election."

III 22 63. Page 3, line 18, by striking the word
23 "taxpayer" and inserting the following: "citizen of
24 Iowa".

JJJ 25 64. Page 3, line 19, by striking the word
26 "taxpayer" and inserting the following: "citizen".

KK 27 65. Page 3, by striking lines 21 through 24.

GG 28 66. Page 3, by inserting before line 25 the
29 following:
30 "2. Article VII of the Constitution of the State
31 of Iowa is amended by adding the following new
32 sections:

33 FISH PROTECTION FUND. SEC. 9. The revenue from
34 all license fees from fishing activities and excise
35 taxes from fishing, and any public or private funds
36 appropriated, allocated, or given for fish protection
37 purposes, shall be used exclusively for activities
38 related to the propagation, management, harvest, and
39 protection of fish resources.

40 BRUCELLOSIS ERADICATION FUND. SEC. 10. The
41 revenue from all permit and fees and penalties, and
42 any public or private funds appropriated, allocated,
43 or given for bovine and swine brucellosis eradication
44 purposes, shall be used exclusively for activities
45 related to the eradication of bovine and swine
46 brucellosis.

47 SNOWMOBILE AND ALL-TERRAIN VEHICLE FUND. SEC. 11.
48 The revenue from all registration, permit, and other
49 fees, fines, and penalties, and any public or private
50 funds appropriated or allocated, or given for

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Page 8

1 snowmobile and all-terrain vehicle programs in the
2 state shall be used exclusively for snowmobile and
3 all-terrain vehicle programs in the state. All-
4 terrain vehicle fees, fines, and penalties shall be
5 used only for all-terrain vehicle programs and
6 snowmobile fees, fines, and penalties shall be used
7 only for snowmobile programs. Joint programs shall be
8 supported from both types of fees on a usage basis.
9 At least fifty percent of the special fund shall be
10 available for political subdivisions or incorporated
11 private organizations or both.

12 BOAT FUND. SEC. 12. The revenue from all
13 registration, permit, and other fees, fines, and
14 penalties and any public or private funds appropriated
15 or allocated, or given for boating programs in the
16 state shall be used exclusively for programs to
17 promote safety for persons and property in and
18 connected with the use, operation, and equipment of
19 vessels and to promote uniformity of laws relating to
20 vessels.

21 GROUNDWATER PROTECTION FUND. SEC. 13. The
22 revenue, including fees, fines, and penalties,
23 received from sources designated for purposes related
24 to groundwater monitoring and groundwater quality
25 standards and any public or private funds appropriated
26 or allocated shall be used exclusively to establish a
27 groundwater protection fund to provide for projects
28 and programs related to abating and eliminating the
29 threat of contamination of the state's groundwater."

LLL 30 67. Page 3, by inserting before line 25 the
31 following:

32 "3. Section 1 of Article X of the Constitution of
33 the State of Iowa is repealed beginning with the
34 general election in the year 1996, and the following
35 adopted in lieu thereof:

36 HOW PROPOSED -- SUBMISSION. Section 1. Any
37 amendment or amendments to this Constitution may be
38 proposed in either House of the General Assembly; and
39 if the same shall be agreed to by a majority of the
40 members elected to each of the two Houses, such
41 proposed amendment shall be entered on their journals,
42 with the yeas and nays taken thereon, and referred to
43 the Legislature to be chosen at the next general
44 election, and shall be published, as provided by law,
45 for three months previous to the time of making such
46 choice; and if, in the General Assembly so next chosen
47 as aforesaid, such proposed amendment or amendments
48 shall be agreed to, by a majority of all the members
49 elected to each House, then it shall be the duty of
50 the General Assembly to submit such proposed amendment

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SENATE JOINT RESOLUTION 2008

S-5745

1 Amend Senate Joint Resolution 2008 as follows:

2 1. Page 1, line 30, by inserting before the word
3 "and" the following: "(____) revenue committed to any
4 state or local program that has the effect of reducing
5 the reliance on property taxes;".

6 2. By renumbering as necessary.

By ELAINE SZYMONIAK
LARRY MURPHY

BEVERLY A. HANNON
FLORENCE BUHR

S-5745 FILED APRIL 20, 1992

LOST (p. 1502)

SENATE JOINT RESOLUTION 2008

S-5747

1 Amend the amendment, S-5746, to Senate Joint
2 Resolution 2008, as follows:

3 1. Page 2, line 11, by striking the word
4 "districts" and inserting the following:
5 "corporations".

By LARRY MURPHY

S-5747 FILED APRIL 20, 1992

o/o 4/24 (p. 1614)

SENATE JOINT RESOLUTION 2008

S-5744

1 Amend Senate Joint Resolution 2008 as follows:

2 1. Page 1, line 30, by inserting before the word
3 "and" the following: "(____) revenue committed to the
4 implementation of programs designed to meet the
5 national education goals established by the President
6 of the United States and by the nation's fifty state
7 governors at the 1989 National Education Summit;".

8 2. By renumbering as necessary.

By ELAINE SZYMONIAK
MARY KRAMER

S-5744 FILED APRIL 20, 1992

LOST (p. 1501)

SENATE JOINT RESOLUTION 2008

S-5750

1 Amend Senate Joint Resolution 2008 as follows:
 2 1. Page 3, by inserting after line 24, the
 3 following:
 4 "SEC. 16. This Article shall be effective for six
 5 years from the date of the general election at which
 6 the Article is adopted. At the general election
 7 occurring in the sixth year subsequent to adoption and
 8 every general election six years thereafter, the
 9 electors of the state qualified to vote for members of
 10 the General Assembly shall vote to adopt and ratify
 11 this Article."

By RICHARD VARN

S-5750 FILED APRIL 20, 1992

last 4/24 (p. 1618)

SENATE JOINT RESOLUTION 2008

S-5751

1 Amend Senate Joint Resolution 2008 as follows:
 2 1. Page 2, line 4, by striking the word
 3 "temporarily".
 4 2. Page 2, line 6, by striking the words "The
 5 increase is".
 6 3. Page 2, by striking line 7.

By ALVIN V. MILLER

S-5751 FILED APRIL 20, 1992

Adopted 4/24 (p. 1616) motion to reconsider prevailed (p. 1617)

SENATE JOINT RESOLUTION 2008

S-5752

1 Amend Senate Joint Resolution 2008 as follows:
 2 1. Page 1, line 4, by inserting after the figure
 3 "XIII" the following: ", effective for the first
 4 state fiscal year beginning at least six months after
 5 the article is approved and ratified by the electorate
 6 except that the article shall not take effect until
 7 the state fiscal year following the calendar year in
 8 which there is conducted a performance audit of each
 9 state agency, in order to ensure that waste in state
 10 government is eliminated, such audit to be conducted
 11 by the Legislative Fiscal Bureau or an entity
 12 appointed by the Legislative Council".

By RALPH ROSENBERG

S-5752 FILED APRIL 20, 1992

w/d 4/24 (p. 1615)

SENATE JOINT RESOLUTION 2008

S-5753

1 Amend Senate Joint Resolution 2008 as follows:
 2 1. Page 2, by striking line 30 through page 3,
 3 line 3 and inserting the following: "revenue limit."

By MARY KRAMER

ALVIN V. MILLER

ELAINE SZYMONIAK

S-5753 FILED APRIL 20, 1992

last 4/24 (p. 1617)

SENATE JOINT RESOLUTION 2008

S-5748

1 Amend Senate Joint Resolution 2008 as follows:

2 1. Page 2, lines 11 and 12, by striking the words
3 "Each such law is effective for only one fiscal year."
4 and inserting the following: "A local government's
5 revenue limit may be temporarily increased by not more
6 than ten percent, by vote of three-fourths of the
7 whole membership of the local government's governing
8 body after prominent notice and public hearing. Each
9 increase under this section is effective for only one
10 fiscal year."

11 2. Page 4, by inserting after line 31, the
12 following:

13 "____. The prominent notice required by section 6
14 of Article XIII includes at least a quarter-page
15 notice in large print, published twice at least 20
16 days before the public hearing, in the newspaper most
17 adequately serving the local government's area, and
18 stating the amount and purpose of the proposed
19 increase, the date, time, and place of the public
20 hearing, and each citizen's right to be heard. The
21 public hearing required by section 6 of Article XIII
22 includes at least a fair opportunity for each person
23 who appears to be heard by the local governing body in
24 a central and convenient place."

25 3. By renumbering, relettering, and redesignating
26 as necessary.

By LEONARD L. BOSWELL
EMIL J. HUSAK
JAMES B. KERSTEN

S-5748 FILED APRIL 20, 1992

a-adopted (p.1616) b-lost (p.1617)

SENATE JOINT RESOLUTION 2008

S-5749

1 Amend Senate Joint Resolution 2008, as follows:

2 1. Page 3, by striking lines 4 through 9 and
3 inserting the following:
4 "SEC. 11. A state law or rule adopted after this
5 Article becomes effective, which mandates any
6 political subdivision to engage in any new activity,
7 to provide any new service, to increase any current
8 level of activity, or to provide any service beyond
9 that required by existing law, shall not have the
10 force of law unless the state provides sufficient new
11 funding or a means of new funding to the political
12 subdivision to pay the cost of performing the mandated
13 activity or service for the period of time during
14 which the activity or service is required to be
15 performed."

By BEVERLY A. HANNON
LARRY MURPHY
ELAINE SZYMONIAK

S-5749 FILED APRIL 20, 1992

lost 4/24 (p.1617)

SENATE JOINT RESOLUTION 2008

S-5791

1 Amend the amendment, S-5748, to Senate Joint
2 Resolution 2008, as follows:

3 1. Page 1, line 15, by striking the figure "20"
4 and inserting the following: "twenty".

5 2. Page 1, lines 16 and 17, by striking the words
6 "the newspaper most adequately serving" and inserting
7 the following: "a newspaper of general circulation
8 in".

9 3. Page 1, line 24, by inserting after the word
10 "place." the following: "Minutes of the public
11 hearing shall be published within ten days after the
12 hearing is held in a newspaper of general circulation
13 in the local government's area."

By FLORENCE BUHR

S-5791 FILED APRIL 21, 1992

a-adopted b-adopted 4/24 (p.1616)

SENATE JOINT RESOLUTION 2008

S-5792

1 Amend the amendment, S-5748, to Senate Joint
2 Resolution 2008 as follows:

3 1. Page 1, line 15, by striking the figure "20"
4 and inserting the following: "twenty".

5 2. Page 1, line 24, by inserting after the word
6 "place." the following: "Minutes of the public
7 hearing shall be published within ten days after the
8 hearing is held in a newspaper most adequately serving
9 the local government's area."

By FLORENCE BUHR

S-5792 FILED APRIL 21, 1992

o/o 4/24 (p.1616)

SENATE JOINT RESOLUTION 2008

S-5795

1 Amend the amendment, S-5748, to Senate Joint
2 Resolution 2008 as follows:

3 1. Page 1, lines 5 and 6, by striking the words
4 "by not more than ten percent,".

By SHELDON RITTMER

S-5795 FILED APRIL 21, 1992

lost 4/24 (p.1616)

SENATE JOINT RESOLUTION 2008

S-5759

1 Amend the amendment, S-5746, to Senate Joint
2 Resolution 2008, as follows:

- A 3 1. Page 1, by striking lines 2 through 45.
- B 4 2. Page 2, by striking lines 7 and 8.
- C 5 3. Page 2, by striking lines 12 through 27.
- D 6 4. Page 2, by striking line 36 through page 3,
7 line 9.
- E 8 5. Page 3, by striking lines 17 through 24.
- F 9 6. Page 3, by striking lines 31 through 34.
- G 10 7. Page 3, by striking line 42 through page 4,
11 line 2.
- H 12 8. Page 4, by striking lines 7 through 34.
- I 13 9. Page 4, by striking line 44 through page 5,
14 line 18.
- J 15 10. Page 5, by striking line 23 through page 9,
16 line 13.

By JIM LIND

*a-w/d (4/24) p.1613
a-I o/o " (p.1614)*

S-5759 FILED APRIL 21, 1992
DIVISION J-WITHDRAWN

SENATE JOINT RESOLUTION 2008

S-5768

1 Amend the amendment, S-5746, to Senate Joint
2 Resolution 2008 as follows:
3 1. Page 7, by striking lines 8 through 13, and
4 inserting the following:
5 "____. Page 2, by striking lines 22 through 24 and
6 inserting the following:
7 "SEC. ____ "Revenue" excludes all receipts from
8 property taxes collected by local governments."

By ALBERT SORENSEN

S-5768 FILED APRIL 21, 1992

o/o 4/24 (p.1615)

SENATE JOINT RESOLUTION 2008

S-5878

1 Amend the amendment, S-5746, to Senate Joint
2 Resolution 2008 as follows:
3 1. Page 1, by inserting after line 3 the
4 following:
5 "____. Page 1, line 1, by striking the word
6 "Constitution" and inserting the following: "Laws".
7 _____. Page 1, line 3, by striking the word
8 "Constitution" and inserting the following: "Laws"."
9 2. Page 7, line 30, by striking the words
10 "Article VII of the Constitution" and inserting the
11 following: "Chapter 8 of the Laws".
12 3. Page 9, by inserting after line 8 the
13 following:
14 "____. Page 3, line 27, by inserting after the
15 word "amendment" the following: "of the laws of the
16 state".
17 _____. Page 3, line 30, by striking the word
18 "Constitution" and inserting the following: "Laws of
19 the State of Iowa"."
20 4. Page 9, by inserting after line 13 the
21 following:
22 "____. Page 5, by striking lines 6 through 11, and
23 inserting the following:
24 "Sec. _____. The foregoing amendment to the Laws of
25 the State of Iowa takes effect July 1, 1993."
26 _____. Title page, line 1, by striking the word
27 "Constitution" and inserting the following: "Laws".
28 _____. Title page, line 5, by striking the word
29 "RESOLVED" and inserting the following: "ENACTED"."

By AL STURGEON

S-5878 FILED APRIL 24, 1992

LOST (p. 1614) Motion to reconsider (p. 1620) o/o (p 1620)

SENATE JOINT RESOLUTION **2008**
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 2295)

(AS AMENDED AND PASSED BY THE SENATE APRIL 24, 1992)

~~_____~~ - New Language by the Senate
* - Language Stricken by the Senate

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

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa relating to protection of taxpayers' rights
3 by limiting taxes, revenue, and spending of the state and
4 local governments.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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S.J.R. 2008

1 Section 1. The following amendment to the Constitution of
2 the State of Iowa is proposed:

3 The Constitution of the State of Iowa is amended by adding
4 the following new Article XIII:

5 ARTICLE XIII.

6 TAXPAYERS' RIGHTS.

7 SECTION 1. The state government and each local government
8 is subject to a revenue limit and a spending limit as provided
9 in section 8. Each government's beginning revenue limit is
10 equal to its total revenue in the base year, or, if higher, in
11 any of the three preceding fiscal years. This limit is
12 adjusted annually for the cumulative percentage rate of price
13 inflation or deflation since the base year and for any
14 cumulative percentage population increase since the base year.
15 Each county government's revenue limit includes all townships
16 in the county. A school district's "population" is its full-
17 time equivalent student enrollment. The "base year" is the
18 last fiscal year before this article becomes effective.

19 SEC. 2. "Revenue" includes all amounts received from all
20 sources, except (1) amounts refunded to the payors; (2) gifts
21 and contracts from nongovernmental sources; (3) amounts
22 received from the federal government; (4) fees voluntarily
23 paid for specific services, but any part of a fee in excess of
24 the actual cost of providing that specific service is revenue;
25 (5) an amount equal to a government's net cost increase
26 required by a federal law or rule adopted after this Article
27 becomes effective, but only to the extent not offset by
28 federal funds; (6) amounts borrowed after approval by vote of
29 the electors; (7) amounts borrowed by issuing revenue bonds on
30 which no payment can be made from tax revenue; and (8)
31 receipts applied to repay money borrowed lawfully, including
32 interest.

33 SEC. 3. The state revenue limit excludes, and the local
34 limits include, state revenue transferred to local governments
35 or applied as tax credits against local taxes.

1 SEC. 4. If a government's revenue in a fiscal year exceeds
2 its revenue limit, its limit for the next fiscal year shall be
3 reduced by the excess amount.

*4 SEC. 5. A government's revenue limit may be increased in
5 an amount approved by a majority of that government's electors
*6 voting in a referendum.

7 SEC. 6. One or more revenue limits may be temporarily
8 increased by law adopted by two-thirds vote of the whole
9 membership of each house of the General Assembly and approved
10 by the Governor. A local government's revenue limit may be
11 temporarily increased by not more than ten percent, by vote of
12 three-fourths of the whole membership of the local
13 government's governing body after prominent notice and public
14 hearing. Each increase under this section is effective for
15 only one fiscal year.

16 SEC. 7. Any change in a limit under section 4, 5, or 6 is
17 effective only for the specified fiscal year or years and does
18 not affect computation of the limit under section 1.

19 SEC. 8. Each government's total spending in a fiscal year
20 shall not exceed the sum of its (1) revenue limit for that
21 year, adjusted for any change under section 4, 5, or 6, or
22 actual revenue, whichever is less; (2) actual receipts in that
23 year which are excluded from revenue by section 2; and (3) net
24 unspent funds carried over from the preceding year.

25 SEC. 9. "Revenue" includes all receipts for a government's
26 trust funds for unemployment, retirement, medical, or other
27 benefits but does not include earnings of these trust funds.
28 "Spending" includes all payments and transfers into, and
29 excludes payments out of, these trust funds. "Net unspent
30 funds" excludes these trust funds.

31 SEC. 10. If a new local government is created, the state
32 shall establish its base year and the amount of its beginning
33 revenue limit, and shall reduce the appropriate state or local
34 revenue limit or limits by that amount. If two or more local
35 governments are combined, their revenue limits shall be

1 combined. If a service or program is transferred by law among
2 local governments, their revenue limits shall be
3 proportionally adjusted by law, with no increase in the
4 combined limits. The state may transfer any part of its
5 revenue limit to a local government but shall not transfer any
6 part of a local limit to the state.

7 SEC. 11. If a state law or rule adopted after this Article
8 becomes effective requires a local government to incur a net
9 cost increase, the state shall pay to the local government the
10 amount of the necessary net cost increase, and shall increase
11 the local revenue limit and decrease the state revenue limit
12 by that amount.

13 SEC. 12. Any state or local government plan for retirement
14 or other employee benefits shall be completely funded within
15 ten years after this Article becomes effective and at all
16 times thereafter, in accordance with generally accepted
17 actuarial and accounting principles.

18 SEC. 13. The state and local governments shall use
19 consistent accounting, in accordance with generally accepted
20 accounting principles, for all purposes.

21 SEC. 14. Any taxpayer has standing to sue to enforce this
22 Article and laws implementing it. If successful, the taxpayer
23 shall be reimbursed for all reasonable expenses of the suit.

24 SEC. 15. This Article becomes effective for the first
25 state fiscal year beginning at least six months after its
26 approval by the electors. The state by law shall implement
27 this Article and may adopt further restrictions and limits.

28 Sec. 2. DECLARATION OF INTENT. It is the intent of the
29 General Assembly in agreeing to the foregoing proposed
30 amendment that:

31 1. This declaration of intent shall be relied on by the
32 electors and the courts, with the same results as if it were
33 in the Constitution.

34 2. Article XIII does not authorize any borrowing and does
35 not impair the debt limits and other provisions of Article

1 VII.

2 3. To make the adjustment for price inflation or
3 deflation, the most reliable index of general price inflation
4 in the United States shall be selected in good faith as
5 provided by law. The selection of index shall not be changed
6 if the change would have the effect of weakening the limits.
7 Except for school districts, the adjustment for population
8 shall be made by using the most recent federal census, but use
9 of the most recent federal census estimate may be permitted by
10 law.

11 4. Official revisions of inflation and population data
12 affect revenue limits for future fiscal years, but do not
13 change limits for the fiscal year in which a revision is made
14 or for prior years.

15 5. "Revenue" includes, but is not limited to, all taxes,
16 fees, charges, assessments, and other receipts of the state
17 and local governments, except amounts expressly excluded by
18 section 2, 3, or 9 of Article XIII. Amounts transferred
19 between governments are counted as revenue only once.

20 6. "Fees voluntarily paid for specific services" includes
21 fees for hospital, recreational, public utility, and similar
22 services, but does not include any tax, assessment, toll, or
23 filing, permit, registration, or license fee.

24 7. A government which excludes an amount from revenue
25 under section 2 of Article XIII must accurately determine and
26 establish the correct amount excluded.

27 8. "Government" includes all parts, agencies, enterprises,
28 and operations of a government. "Local government" includes
29 each city, county, school district, special district, and
30 political subdivision in the state, except that townships are
31 included with county governments.

32 9. Because county limits include townships, a county
33 government may limit the total revenue and spending of
34 townships in that county.

35 10. If a government has a deficit of net unspent funds at

1 the end of a fiscal year, the deficit is subtracted in
2 computing the next year's spending limit under section 8 of
3 Article XIII. However, section 8 is intended to prevent any
4 such deficit and to require each government to operate on a
5 balanced budget.

6 11. Article XIII shall be interpreted and implemented to
7 achieve its purpose to limit the growth of revenue and
8 spending of the state and local governments.

9 Sec. 3. The foregoing proposed amendment to the
10 Constitution of the State of Iowa is referred to the General
11 Assembly to be chosen at the next general election for members
12 of the General Assembly and the Secretary of State is directed
13 to cause it to be published for three consecutive months
14 previous to the date of that election as provided by law.

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SENATE JOINT RESOLUTION 2008

H-6072

- 1 Amend Senate Joint Resolution 2008 as amended,
2 passed, and reprinted by the Senate, as follows:
- 3 1. Page 1, line 7, by striking the words
4 "government and each local government".
- 5 2. Page 1, line 9, by striking the words "Each
6 government's" and inserting the following: "The
7 state's".
- 8 3. Page 1, by striking lines 15 through 17, and
9 inserting the following: "The "base year" is the".
- 10 4. Page 1, lines 33 and 34, by striking the words
11 ", and the local limits include,".
- 12 5. Page 2, line 1, by striking the words "a
13 government's" and inserting the following: "the
14 state's".
- 15 6. Page 2, line 4, by striking the words "A
16 government's" and inserting the following: "The
17 state's".
- 18 7. Page 2, line 5, by striking the words "that
19 government's" and inserting the following: "the
20 state's".
- 21 8. Page 2, line 7, by striking the words "One or
22 more revenue limits" and inserting the following: "A
23 revenue limit".
- 24 9. Page 2, by striking lines 10 through 14, and
25 inserting the following: "by the Governor. An
26 increase under this section is effective for".
- 27 10. Page 2, line 19, by striking the words "Each
28 government's" and inserting the following: "The
29 state's".
- 30 11. Page 2, line 25, by striking the words "a
31 government's" and inserting the following: "the
32 state's".
- 33 12. By striking page 2, line 31, through page 3,
34 line 6.
- 35 13. Page 3, by striking lines 10 through 12 and
36 inserting the following: "amount of the necessary net
37 cost increase."
- 38 14. Page 3, line 13, by striking the words "Any
39 state or local government" and inserting the
40 following: "Any state".
- 41 15. Page 3, line 18, by striking the words "and
42 local governments".
- 43 16. Page 4, by striking line 7, and inserting the
44 following: "The adjustment for population".
- 45 17. Page 4, line 17, by striking the words "and
46 local governments".
- 47 18. Page 4, line 24, by striking the words "A
48 government which" and inserting the following: "If
49 the state".
- 50 19. Page 4, line 25, by inserting after the

H-6072

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Page 2

1 figure "XIII" the following: ", the state".
 2 20. Page 4, by striking lines 28 through 34, and
 3 inserting the following: "and operations of the
 4 state."
 5 21. Page 4, line 35, by striking the words "a
 6 government" and inserting the following: "the state".
 7 22. Page 5, line 4, by striking the words "each
 8 government" and inserting the following: "the state".
 9 23. Page 5, line 8, by striking the words "and
 10 local governments".
 11 24. Title page, lines 3 and 4, by striking the
 12 words "and local governments".
 13 25. By renumbering as necessary.
 By DVORSKY of Johnson BROWN of Lucas
 BERNAU of Story JESSE of Jasper
 H-6072 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6073

1 Amend Senate Joint Resolution 2008, as amended,
 2 passed, and reprinted by the Senate, as follows:
 3 1. Page 1, line 30, by inserting before the word
 4 "and" the following: "() revenue committed to any
 5 public financing of political campaigns;".
 By BROWN of Lucas BERNAU of Story
 HAMMOND of Story DVORSKY of Johnson
 MURPHY of Dubuque BEATTY of Warren
 JESSE of Jasper
 H-6073 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6074

1 Amend Senate Joint Resolution 2008, as amended,
 2 passed, and reprinted by the Senate, as follows:
 3 1. Page 1, line 30, by inserting before the word
 4 "and" the following: "() revenue committed to
 5 funding a universal health care program;".
 By BROWN of Lucas BERNAU of Story
 HAMMOND of Story DVORSKY of Johnson
 MURPHY of Dubuque BEATTY of Warren
 JESSE of Jasper
 H-6074 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6046

1 Amend Senate Joint Resolution 2008, as amended,
2 passed, and reprinted by the Senate, as follows:

3 1. Page 1, line 1, by inserting before the word
4 "The" the following: "1."

5 2. Page 1, line 4, by inserting after the figure
6 "XIII" the following: ", effective for the first
7 state fiscal year beginning at least six months after
8 the article is approved and ratified by the electorate
9 except that the article shall not take effect unless
10 each fund balance of the following funds is restored
11 to the amount of the fund balance as of January 1,
12 1991: marine fuel tax fund; gamblers assistance fund;
13 bellas hess fund; insurance trust fund; security
14 deposit fund; milk fund; commercial feed fund;
15 fertilizer fund; pesticide fund; energy research and
16 development fund; racing commission fund; railroad
17 assistance fund; dairy trade fund; vehicle salvage
18 fund; odometer fraud fund; agriculture drainage wells
19 fund; special railroad facility fund; aviation fund;
20 public transit assistance fund; excursion boat fund;
21 administration fund; alcoholic beverages fund; banking
22 fund; credit union fund; insurance fund; professional
23 licensing fund; savings and loan fund; and utilities
24 fund".

25 3. Page 1, line 4, by inserting after the figure
26 "XIII" the following: ", effective for the first
27 state fiscal year beginning at least six months after
28 the article is approved and ratified by the electorate
29 except that the article shall not take effect until
30 the state fiscal year following the calendar year in
31 which the department of revenue and finance certifies
32 to the general assembly that three-fourths of the for-
33 profit corporations doing business in this state
34 incurred state corporate income tax liability".

35 4. Page 1, line 4, by inserting after the figure
36 "XIII" the following: ", effective for the first
37 state fiscal year beginning at least six months after
38 the article is approved and ratified by the electorate
39 except that the article shall not take effect unless
40 the state income tax structure is simplified by
41 repealing the corporate and individual income tax
42 deduction for federal income tax liability and by
43 repealing the option to file separately on a joint
44 return and the revenue realized by these changes is
45 utilized to reduce the school foundation property tax
46 levy".

47 5. Page 1, line 4, by inserting after the figure
48 "XIII" the following: ", effective for the first
49 state fiscal year beginning at least six months after
50 the article is approved and ratified by the electorate

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Page 2

1 except that the article shall not take effect for any
2 one fiscal year unless the basis for establishing the
3 maximum medical assistance reimbursement rate for
4 nursing facilities for that fiscal year is set at the
5 ninety-eighth percentile of facilities' costs as
6 calculated from the unaudited compilation of cost and
7 statistical data from the previous fiscal year".

8 6. Page 1, line 6, by striking the word "RIGHTS"
9 and inserting the following: "PROTECTION".

10 7. Page 1, line 7, by inserting after the words
11 "local government" the following: ", excluding school
12 corporations,".

13 8. Page 1, line 11, by inserting after the word
14 "years" the following: ", and the total revenue limit
15 includes a revenue limit on revenues from the motor
16 fuel tax and the special fuel tax to the extent that
17 these taxes shall not be higher than the lowest such
18 tax in any adjacent state and if in excess of that
19 level when this amendment takes effect, they shall be
20 kept at the level existing when this amendment takes
21 effect until the adjacent state with the lowest level
22 raises such taxes".

23 9. Page 1, line 14, by inserting after the word
24 "year." the following: "In addition, the total
25 revenue limit is adjusted by the inclusion of an
26 amount for each fiscal year equal to the annual amount
27 for the relevant fiscal year committed by the state
28 government to the funding of correctional services."

29 10. Page 1, line 14, by inserting after the word
30 "year." the following: "In addition, the total
31 revenue limit is adjusted by the inclusion of an
32 amount for each fiscal year equal to the annual amount
33 for the relevant fiscal year committed by the state
34 government to the funding of the construction of
35 additional prison cells to house persons convicted of
36 the sale and distribution of an illegal substance."

37 11. Page 1, line 14, by inserting after the word
38 "year." the following: "In addition, the total
39 revenue limit is adjusted by the inclusion of an
40 amount for each fiscal year equal to the annual amount
41 for the relevant fiscal year committed by the state
42 government to the funding of the construction of
43 additional prison cells to house persons convicted of
44 a third offense of operating a motor vehicle while
45 intoxicated."

46 12. Page 1, line 14, by inserting after the word
47 "year." the following: "In addition, the total
48 revenue limit is adjusted by the inclusion of an
49 amount for each fiscal year equal to the annual amount
50 for the relevant fiscal year committed by the state

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Page 3

1 government to the funding of the construction of
2 additional prison beds to ease prison overcrowding and
3 to reduce the number of high-risk offenders placed on
4 probation or parole."

5 13. Page 1, lines 16 and 17 by striking the words
6 "A school district's "population" is its full-time
7 equivalent student enrollment."

8 14. Page 1, lines 20 and 21, by striking the
9 words and figure "(2) gifts and contracts from
10 nongovernmental sources;".

11 15. Page 1, line 30, by inserting before the word
12 "and" the following: "() revenue committed to the
13 road use tax fund;".

14 16. Page 1, line 30, by inserting before the word
15 "and" the following: "() revenue committed to the
16 preservation of elementary and secondary schools with
17 enrollments of less than one thousand students;".

18 17. Page 1, line 30, by inserting before the word
19 "and" the following: "() revenue committed to
20 school districts that were formed as a result of
21 reorganization under chapter 275;".

22 18. Page 1, line 30, by inserting before the word
23 "and" the following: "() revenue committed to
24 school districts in the process of reorganizing or
25 dissolving under chapter 275;".

26 19. Page 1, line 30, by inserting before the word
27 "and" the following: "() revenue of the state
28 government committed to funding salaries for faculty
29 and staff of the state universities at a level
30 sufficient to establish and maintain competitiveness
31 with comparable universities;".

32 20. Page 1, line 30, by inserting before the word
33 "and" the following: "() revenue of the state
34 government and local governments committed to funding
35 construction at state and county hospitals;".

36 21. Page 1, line 30, by inserting before the word
37 "and" the following: "() revenue of the state
38 government committed to funding collective bargaining
39 agreements between the state of Iowa and its employees
40 and revenue of local governments committed to funding
41 collective bargaining agreements between the local
42 governments and their employees;".

43 22. Page 1, line 30, by inserting before the word
44 "and" the following: "() revenue of the state
45 government and local governments committed to funding
46 affirmative action activities and programs of the
47 state government and local governments required by the
48 laws of the United States to overcome the effects of
49 past or present practices, policies, or activities
50 which are barriers to equal employment opportunity and

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Page 4

1 to reduce the incidents of hate crimes, including but
2 not limited to cross burnings and organizational
3 activities of racial supremacy groups;".

4 23. Page 1, line 30, by inserting before the word
5 "and" the following: "() revenue committed to
6 programs dealing with obstetrical care for indigents
7 and for maternal and child health care programs;".

8 24. Page 1, line 30, by inserting before the word
9 "and" the following: "() revenue committed to
10 programs dealing with prenatal care for low-income
11 women and families and dysfunctional families;".

12 25. Page 1, line 30, by inserting before the word
13 "and" the following: "() revenue committed to
14 programs dealing with postnatal care for low-income
15 women and families and dysfunctional families;".

16 26. Page 1, line 30, by inserting before the word
17 "and" the following: "() revenue committed to
18 programs dealing with postnatal care for teenage
19 mothers;".

20 27. Page 1, line 30, by inserting before the word
21 "and" the following: "() revenue committed to the
22 state board of regents, including work study and
23 student loan programs administered by institutions
24 under the state board of regents;".

25 28. Page 1, line 30, by inserting before the word
26 "and" the following: "() amounts received from the
27 Iowa lottery, if used for economic development;".

28 29. Page 1, line 30, by inserting before the word
29 "and" the following: "() revenue committed to any
30 state program to combat the destruction of the family
31 unit due to domestic violence;".

32 30. Page 1, line 30, by inserting before the word
33 "and" the following: "() revenue committed to any
34 state program which provides law enforcement training
35 for dealing with domestic violence;".

36 31. Page 1, line 30, by inserting before the word
37 "and" the following: "() revenue committed to any
38 state or local program designed to provide for the
39 nutritional needs of Iowa's children;".

40 32. Page 1, line 30, by inserting before the word
41 "and" the following: "() revenue committed to any
42 state or local program designed to provide for the
43 nutritional needs of Iowa's elderly of limited
44 financial means;".

45 33. Page 1, line 30, by inserting before the word
46 "and" the following: "() revenue committed to any
47 state program to assist in maintaining the viability
48 of the family farm in Iowa;".

49 34. Page 1, line 30, by inserting before the word
50 "and" the following: "() revenue committed to

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1 college scholarship programs designed to provide
2 scholarships to Iowa residents attending college in
3 Iowa;".
4 35. Page 1, line 30, by inserting before the word
5 "and" the following: "() revenue committed to the
6 juvenile institutions administered by the department
7 of human services at Eldora and Toledo;".
8 36. Page 1, line 30, by inserting before the word
9 "and" the following: "() revenue committed to solid
10 waste disposal services that provide an alternative to
11 landfills;".
12 37. Page 1, line 30, by inserting before the word
13 "and" the following: "() revenue committed to
14 training and equipment to assist peace officers in
15 sexual abuse investigations;".
16 38. Page 1, line 30, by inserting before the word
17 "and" the following: "() revenue committed to
18 training and equipment to assist peace officers in
19 drug enforcement investigations;".
20 39. Page 1, line 30, by inserting before the word
21 "and" the following: "() revenue committed to
22 training and equipment to assist peace officers in
23 child pornography investigations;".
24 40. Page 1, line 30, by inserting before the word
25 "and" the following: "() revenue committed to
26 provide assistance to peace officers disabled in the
27 line of duty;".
28 41. Page 1, line 30, by inserting before the word
29 "and" the following: "() revenue committed to
30 provide assistance to the families of peace officers
31 killed in the line of duty;".
32 42. Page 1, line 30, by inserting before the word
33 "and" the following: "() revenue committed to
34 training and equipment for fire fighters;".
35 43. Page 1, line 30, by inserting before the word
36 "and" the following: "() revenue committed to
37 provide assistance to fire fighters disabled in the
38 line of duty;".
39 44. Page 1, line 30, by inserting before the word
40 "and" the following: "() revenue committed to
41 training and equipment for rescue operations,
42 including emergency medical services, ambulance
43 service, and enhanced 911 service;".
44 45. Page 1, line 30, by inserting before the word
45 "and" the following: "() revenue committed to
46 public health services, including immunization and
47 disease prevention and counseling for abortion
48 alternatives;".
49 46. Page 1, line 30, by inserting before the word
50 "and" the following: "() revenue committed to

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- 1 additions to law enforcement and fire departments;".
2 47. Page 1, line 30, by inserting before the word
3 "and" the following: "() revenue committed to
4 elderly services, including but not limited to
5 homemaker, case management, chore, respite care, and
6 day care;".
7 48. Page 1, line 30, by inserting before the word
8 "and" the following: "() revenue committed to
9 health care for those infected with acquired immune
10 deficiency syndrome;".
11 49. Page 1, line 30, by inserting before the word
12 "and" the following: "() revenue committed to
13 mental health or mental retardation services;".
14 50. Page 1, line 30, by inserting before the word
15 "and" the following: "() revenue committed to
16 prenatal nutrition programs intended to prevent
17 disabilities in newborns;".
18 51. Page 1, line 30, by inserting before the word
19 "and" the following: "() revenue committed to
20 school districts and area education agencies,
21 including additional revenue necessary to comply with
22 educational standards under section 256.11;".
23 52. Page 1, line 30, by inserting before the word
24 "and" the following: "() revenue committed to any
25 use that is projected to result in future savings in
26 state expenditures;".
27 53. Page 1, line 30, by inserting before the word
28 "and" the following: "() an amount necessary to
29 compensate for any reduction in federal or state funds
30 received by local governments in any fiscal year as
31 compared to the amount of federal or state funds
32 received in fiscal year 1990 or any other preceding
33 fiscal year thereafter, whichever is greater;".
34 54. Page 1, line 30, by inserting before the word
35 "and" the following: "() revenue committed to
36 economic development in the community services
37 division of the merged area schools and to retire
38 bonds issued to fund job training programs in the
39 merged area schools;".
40 55. Page 1, line 30, by inserting before the word
41 "and" the following: "() revenue committed to fund
42 the transportation costs of a rural school district
43 with an enrollment of less than five hundred;".
44 56. Page 1, line 30, by inserting before the word
45 "and" the following: "() revenue committed to fund
46 sharing programs between school districts with
47 enrollments of less than one thousand;".
48 57. Page 1, line 30, by inserting before the word
49 "and" the following: "() revenue committed to the
50 preservation of elementary and secondary schools;".

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1 58. Page 2, line 6, by inserting after the word
2 "referendum." the following: "The referendum shall
3 include the length of time for which the temporary
4 increase will be in effect."

5 59. Page 2, line 27, by inserting after the word
6 "benefits" the following: ", including receipts from
7 the fish protection, brucellosis eradication,
8 snowmobile and all-terrain vehicle, boat, and
9 groundwater protection trust funds established in the
10 Constitution of the State of Iowa,".

11 60. Page 3, line 6, by inserting after the word
12 "state." the following: "School districts or other
13 local governments which consolidate after the
14 effective date of this amendment shall not be subject
15 to the revenue and spending limitations established in
16 this amendment unless the ballot proposing
17 consolidation is approved by at least sixty percent of
18 the total vote cast at the election."

19 61. Page 3, line 21, by striking the word
20 "taxpayer" and inserting the following: "citizen of
21 Iowa".

22 62. Page 3, line 22, by striking the word
23 "taxpayer" and inserting the following: "citizen".

24 63. Page 3, by striking lines 24 through 27.

25 64. Page 3, by inserting before line 28 the
26 following:

27 "2. Article VII of the Constitution of the State
28 of Iowa is amended by adding the following new
29 sections:

30 FISH PROTECTION FUND. SEC. 9. The revenue from
31 all license fees from fishing activities and excise
32 taxes from fishing, and any public or private funds
33 appropriated, allocated, or given for fish protection
34 purposes, shall be used exclusively for activities
35 related to the propagation, management, harvest, and
36 protection of fish resources.

37 BRUCELLOSIS ERADICATION FUND. SEC. 10. The
38 revenue from all permit and fees and penalties, and
39 any public or private funds appropriated, allocated,
40 or given for bovine and swine brucellosis eradication
41 purposes, shall be used exclusively for activities
42 related to the eradication of bovine and swine
43 brucellosis.

44 SNOWMOBILE AND ALL-TERRAIN VEHICLE FUND. SEC. 11.
45 The revenue from all registration, permit, and other
46 fees, fines, and penalties, and any public or private
47 funds appropriated or allocated, or given for
48 snowmobile and all-terrain vehicle programs in the
49 state shall be used exclusively for snowmobile and
50 all-terrain vehicle programs in the state. All-

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1 terrain vehicle fees, fines, and penalties shall be
2 used only for all-terrain vehicle programs and
3 snowmobile fees, fines, and penalties shall be used
4 only for snowmobile programs. Joint programs shall be
5 supported from both types of fees on a usage basis.
6 At least fifty percent of the special fund shall be
7 available for political subdivisions or incorporated
8 private organizations or both.

9 BOAT FUND. SEC. 12. The revenue from all
10 registration, permit, and other fees, fines, and
11 penalties and any public or private funds appropriated
12 or allocated, or given for boating programs in the
13 state shall be used exclusively for programs to
14 promote safety for persons and property in and
15 connected with the use, operation, and equipment of
16 vessels and to promote uniformity of laws relating to
17 vessels.

18 GROUNDWATER PROTECTION FUND. SEC. 13. The
19 revenue, including fees, fines, and penalties,
20 received from sources designated for purposes related
21 to groundwater monitoring and groundwater quality
22 standards and any public or private funds appropriated
23 or allocated shall be used exclusively to establish a
24 groundwater protection fund to provide for projects
25 and programs related to abating and eliminating the
26 threat of contamination of the state's groundwater."

27 65. Page 3, by inserting before line 28 the
28 following:

29 "3. Section 1 of Article X of the Constitution of
30 the State of Iowa is repealed beginning with the
31 general election in the year 1996, and the following
32 adopted in lieu thereof:

33 HOW PROPOSED -- SUBMISSION. Section 1. Any
34 amendment or amendments to this Constitution may be
35 proposed in either House of the General Assembly; and
36 if the same shall be agreed to by a majority of the
37 members elected to each of the two Houses, such
38 proposed amendment shall be entered on their journals,
39 with the yeas and nays taken thereon, and referred to
40 the Legislature to be chosen at the next general
41 election, and shall be published, as provided by law,
42 for three months previous to the time of making such
43 choice; and if, in the General Assembly so next chosen
44 as aforesaid, such proposed amendment or amendments
45 shall be agreed to, by a majority of all the members
46 elected to each House, then it shall be the duty of
47 the General Assembly to submit such proposed amendment
48 or amendments to the people, in such manner, and at
49 such time as the General Assembly shall provide; and
50 if the people shall approve and ratify such amendment

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1 or amendments, by at least sixty percent of the
 2 electors qualified to vote for members of the General
 3 Assembly, voting thereon, such amendment or amendments
 4 shall become a part of the Constitution of this
 5 State."

6 65. Page 4, line 7, by striking the words "Except
 7 for school districts, the" and inserting the
 8 following: "The".

9 67. Page 4, line 29, by striking the words
 10 "school district,".

11 68. By renumbering as necessary.

By MURPHY of Dubuque

HAMMOND of Story

BROWN of Lucas

DODERER of Johnson

JESSE of Jasper

HIBBARD of Madison

H-6046 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6065

1 Amend Senate Joint Resolution 2008 as amended,
 2 passed, and reprinted by the Senate, as follows:

3 1. Page 3, line 23, by inserting after the word
 4 "suit" the following: "from appropriations made to
 5 the office of the governor".

By BROWN of Lucas

HIBBARD of Madison

H-6065 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6067

1 Amend Senate Joint Resolution 2008, as amended,
 2 passed, and reprinted by the Senate, as follows:

3 1. By striking page 2, line 33, through page 3,
 4 line 6, and inserting the following: "revenue limit."

By DVORSKY of Johnson

H-6067 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6071

1 Amend Senate Joint Resolution 2008 as amended,
 2 passed, and reprinted by the Senate, as follows:

3 1. Page 1, line 14, by inserting after the word
 4 "increase" the following: "and real property
 5 valuation increases".

6 2. Page 1, line 30, by inserting before the word
 7 "and" the following: "() revenue received from
 8 regulatory or licensing fees imposed on users of the
 9 regulated or licensed services if the fees collected
 10 are used to fund the regulation or licensure of the
 11 activity;".

12 3. Page 2, by striking lines 14 and 15, and
 13 inserting the following: "hearing."

By DVORSKY of Johnson

BROWN of Lucas

BERNAU of Story

JESSE of Jasper

H-6071 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6068

1 Amend Senate Joint Resolution 2008, as amended,
2 passed, and reprinted by the Senate, as follows:
3 1. Page 3, by striking lines 7 through 12 and
4 inserting the following:
5 "SEC. 11. A state law or rule adopted after this
6 Article becomes effective, which mandates any
7 political subdivision to engage in any new activity,
8 to provide any new service, to increase any current
9 level of activity, or to provide any service beyond
10 that required by existing law, shall not have the
11 force of law unless the state provides sufficient new
12 funding or a means of new funding to the political
13 subdivision to pay the cost of performing the mandated
14 activity or service for the period of time during
15 which the activity or service is required to be
16 performed."

By DVORSKY of Johnson

H-6068 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6069

1 Amend Senate Joint Resolution 2008, as amended,
2 passed, and reprinted by the Senate, as follows:
3 1. Page 3, by inserting before line 28 the
4 following:
5 "SEC. 16. This Article shall be effective for six
6 years from the date of the general election at which
7 the Article is adopted. At the general election
8 occurring in the sixth year subsequent to adoption and
9 every general election six years thereafter, the
10 electors of the state qualified to vote for members of
11 the General Assembly shall vote to adopt and ratify
12 this Article."

By DVORSKY of Johnson

H-6069 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6070

1 Amend Senate Joint Resolution 2008, as amended,
2 passed, and reprinted by the Senate, as follows:
3 1. Page 1, line 30, by inserting before the word
4 "and" the following: "() revenue committed to any
5 state or local program that has the effect of reducing
6 a governmental body's reliance on property taxes;".

By DVORSKY of Johnson

BROWN of Lucas

BERNAU of Story

JESSE of Jasper

H-6070 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6075

1 Amend Senate Joint Resolution 2008, as amended,
 2 passed, and reprinted by the Senate, as follows:
 3 1. Page 1, line 30, by inserting before the word
 4 "and" the following: "() revenue committed to
 5 funding the cost of prescription drugs for the
 6 elderly;"

By BROWN of Lucas
 HAMMOND of Story
 MURPHY of Dubuque
 HIBBARD of Madison

JESSE of Jasper
 BERNAU of Story
 DVORSKY of Johnson
 BEATTY of Warren

H-6075 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6076

1 Amend Senate Joint Resolution 2008 as amended,
 2 passed, and reprinted by the Senate, as follows:
 3 1. Page 1, line 30, by inserting before the word
 4 "and" the following: "() revenue committed to
 5 funding the Iowa ethics and campaign finance board or
 6 its successor;"

By BROWN of Lucas
 MURPHY of Dubuque
 OSTERBERG of Linn

BERNAU of Story
 DVORSKY of Johnson
 BEATTY of Warren

H-6076 FILED APRIL 28, 1992

SENATE JOINT RESOLUTION 2008

H-6082

1 Amend Senate Joint Resolution 2008, as amended,
 2 passed, and reprinted by the Senate, as follows:
 3 1. Page 1, line 1, by inserting before the word
 4 "The" the following: "1."
 5 2. Page 3, by inserting before line 28 the
 6 following:
 7 "2. Section 8 of Article VII of the Constitution
 8 of the State of Iowa, as added by the Amendment of
 9 1942, is repealed."
 10 3. Title page, line 3, by inserting after the
 11 word "by" the following: "modifying the disposition
 12 of motor vehicle fees and fuel taxes and".

By MURPHY of Dubuque

H-6082 FILED APRIL 30, 1992

Boswell, et.
HUSAK
TIEDEN

SSB 2295
APPROPRIATIONS

SENATE JOINT RESOLUTION 2008
BY (PROPOSED COMMITTEE ON APPROPRIATIONS
RESOLUTION BY BOSWELL, Chairperson)

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

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa relating to protection of taxpayers' rights
3 by limiting taxes, revenue, and spending of the state and
4 local governments.

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

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1 Section 1. The following amendment to the Constitution of
2 the State of Iowa is proposed:

3 The Constitution of the State of Iowa is amended by adding
4 the following new Article XIII:

5 ARTICLE XIII.

6 TAXPAYERS' RIGHTS.

7 SECTION 1. The state government and each local government
8 is subject to a revenue limit and a spending limit as provided
9 in section 8. Each government's beginning revenue limit is
10 equal to its total revenue in the base year, or, if higher, in
11 any of the three preceding fiscal years. This limit is
12 adjusted annually for the cumulative percentage rate of price
13 inflation or deflation since the base year and for any
14 cumulative percentage population increase since the base year.
15 Each county government's revenue limit includes all townships
16 in the county. A school district's "population" is its full-
17 time equivalent student enrollment. The "base year" is the
18 last fiscal year before this article becomes effective.

19 SEC. 2. "Revenue" includes all amounts received from all
20 sources, except (1) amounts refunded to the payors; (2) gifts
21 and contracts from nongovernmental sources; (3) amounts
22 received from the federal government; (4) fees voluntarily
23 paid for specific services, but any part of a fee in excess of
24 the actual cost of providing that specific service is revenue;
25 (5) an amount equal to a government's net cost increase
26 required by a federal law or rule adopted after this Article
27 becomes effective, but only to the extent not offset by
28 federal funds; (6) amounts borrowed after approval by vote of
29 the electors; (7) amounts borrowed by issuing revenue bonds on
30 which no payment can be made from tax revenue; and (8)
31 receipts applied to repay money borrowed lawfully, including
32 interest.

33 SEC. 3. The state revenue limit excludes, and the local
34 limits include, state revenue transferred to local governments
35 or applied as tax credits against local taxes.

1 SEC. 4. If a government's revenue in a fiscal year exceeds
2 its revenue limit, its limit for the next fiscal year shall be
• 3 reduced by the excess amount.

4 SEC. 5. A government's revenue limit may be temporarily
5 increased in an amount approved by a majority of that
6 government's electors voting in a referendum. The increase is
7 effective for no more than five fiscal years.

8 SEC. 6. One or more revenue limits may be temporarily
9 increased by law adopted by two-thirds vote of the whole
10 membership of each house of the General Assembly and approved
11 by the Governor. Each such law is effective for only one
12 fiscal year.

13 SEC. 7. Any change in a limit under section 4, 5, or 6 is
14 effective only for the specified fiscal year or years and does
15 not affect computation of the limit under section 1.

16 SEC. 8. Each government's total spending in a fiscal year
17 shall not exceed the sum of its (1) revenue limit for that
18 year, adjusted for any change under section 4, 5, or 6, or
19 actual revenue, whichever is less; (2) actual receipts in that
20 year which are excluded from revenue by section 2; and (3) net
21 unspent funds carried over from the preceding year.

22 SEC. 9. "Revenue" includes all receipts for a government's
23 trust funds for unemployment, retirement, medical, or other
24 benefits but does not include earnings of these trust funds.
25 "Spending" includes all payments and transfers into, and
26 excludes payments out of, these trust funds. "Net unspent
27 funds" excludes these trust funds.

28 SEC. 10. If a new local government is created, the state
29 shall establish its base year and the amount of its beginning
30 revenue limit, and shall reduce the appropriate state or local
31 revenue limit or limits by that amount. If two or more local
32 governments are combined, their revenue limits shall be
33 combined. If a service or program is transferred by law among
34 local governments, their revenue limits shall be
35 proportionally adjusted by law, with no increase in the

1 combined limits. The state may transfer any part of its
2 revenue limit to a local government but shall not transfer any
3 part of a local limit to the state.

4 SEC. 11. If a state law or rule adopted after this Article
5 becomes effective requires a local government to incur a net
6 cost increase, the state shall pay to the local government the
7 amount of the necessary net cost increase, and shall increase
8 the local revenue limit and decrease the state revenue limit
9 by that amount.

10 SEC. 12. Any state or local government plan for retirement
11 or other employee benefits shall be completely funded within
12 ten years after this Article becomes effective and at all
13 times thereafter, in accordance with generally accepted
14 actuarial and accounting principles.

15 SEC. 13. The state and local governments shall use
16 consistent accounting, in accordance with generally accepted
17 accounting principles, for all purposes.

18 SEC. 14. Any taxpayer has standing to sue to enforce this
19 Article and laws implementing it. If successful, the taxpayer
20 shall be reimbursed for all reasonable expenses of the suit.

21 SEC. 15. This Article becomes effective for the first
22 state fiscal year beginning at least six months after its
23 approval by the electors. The state by law shall implement
24 this Article and may adopt further restrictions and limits.

25 Sec. 2. DECLARATION OF INTENT. It is the intent of the
26 General Assembly in agreeing to the foregoing proposed
27 amendment that:

28 1. This declaration of intent shall be relied on by the
29 electors and the courts, with the same results as if it were
30 in the Constitution.

31 2. Article XIII does not authorize any borrowing and does
32 not impair the debt limits and other provisions of Article
33 VII.

34 3. To make the adjustment for price inflation or
35 deflation, the most reliable index of general price inflation

1 in the United States shall be selected in good faith as
2 provided by law. The selection of index shall not be changed
3 if the change would have the effect of weakening the limits.
4 Except for school districts, the adjustment for population
5 shall be made by using the most recent federal census, but use
6 of the most recent federal census estimate may be permitted by
7 law.

8 4. Official revisions of inflation and population data
9 affect revenue limits for future fiscal years, but do not
10 change limits for the fiscal year in which a revision is made
11 or for prior years.

12 5. "Revenue" includes, but is not limited to, all taxes,
13 fees, charges, assessments, and other receipts of the state
14 and local governments, except amounts expressly excluded by
15 section 2, 3, or 9 of Article XIII. Amounts transferred
16 between governments are counted as revenue only once.

17 6. "Fees voluntarily paid for specific services" includes
18 fees for hospital, recreational, public utility, and similar
19 services, but does not include any tax, assessment, toll, or
20 filing, permit, registration, or license fee.

21 7. A government which excludes an amount from revenue
22 under section 2 of Article XIII must accurately determine and
23 establish the correct amount excluded.

24 8. "Government" includes all parts, agencies, enterprises,
25 and operations of a government. "Local government" includes
26 each city, county, school district, special district, and
27 political subdivision in the state, except that townships are
28 included with county governments.

29 9. Because county limits include townships, a county
30 government may limit the total revenue and spending of
31 townships in that county.

32 10. If a government has a deficit of net unspent funds at
33 the end of a fiscal year, the deficit is subtracted in
34 computing the next year's spending limit under section 8 of
35 Article XIII. However, section 8 is intended to prevent any

1 such deficit and to require each government to operate on a
2 balanced budget.

3 11. Article XIII shall be interpreted and implemented to
4 achieve its purpose to limit the growth of revenue and
5 spending of the state and local governments.

6 Sec. 3. The foregoing proposed amendment to the
7 Constitution of the State of Iowa is referred to the General
8 Assembly to be chosen at the next general election for members
9 of the General Assembly and the Secretary of State is directed
10 to cause it to be published for three consecutive months
11 previous to the date of that election as provided by law.

12 EXPLANATION

13 This proposed Taxpayers' Rights Amendment adds a new
14 Article to the Iowa Constitution. It limits the future growth
15 rate of the total revenue and total spending of the state and
16 local governments, with some exceptions.

17 The state government and each local government has its own
18 revenue limit and spending limit. County limits include
19 townships.

20 Each government's beginning revenue limit is equal to its
21 highest total revenue in the base year or any of the three
22 preceding fiscal years. This limit is adjusted annually for
23 cumulative inflation or deflation and for any cumulative
24 population increase after the base year. The population
25 adjustment can rise or fall, but it cannot fall below the
26 population in the base year. The base year is the last fiscal
27 year before this amendment becomes effective.

28 Each government's spending limit is equal to its revenue
29 limit (or actual revenue, if less) for that year, plus all
30 actual receipts which are outside the revenue limit, plus
31 unspent funds carried over. This requires each government to
32 operate on a balanced budget.

33 A government's revenue limit can be temporarily increased
34 in either of two ways: (1) A majority vote of the people in a
35 state or local referendum can increase the limit in any

1 amount, for any purpose, and for any period up to five years.
2 (2) A vote of two-thirds of all members of each house, with
3 the governor's approval, can increase any or all limits for
4 one year.

5 If a government's actual revenue exceeds its revenue limit,
6 its limit for the next year is reduced by the excess amount.
7 The excess revenue cannot be spent in the year it is received
8 but can be spent in any future year.

9 State aid to local governments and state credits against
10 local taxes can be increased without limit, because these
11 amounts are outside the state limit and are included in local
12 limits. This provision encourages using state revenue for
13 local property tax replacement.

14 The state must pay for a net cost increase imposed on a
15 local government by a state law or rule adopted after this
16 amendment becomes effective.

17 The revenue limits include all taxes and most other
18 revenue. Examples of receipts outside the revenue limit are:
19 amounts refunded; private gifts and contracts; federal grants
20 and aid; a fee for a specific service, if the fee does not
21 exceed the cost of the service; the amount of a net cost
22 increase caused by a new federal mandate and not offset by
23 federal funds; amounts borrowed with the voters' approval;
24 revenue bonds; and receipts used to repay borrowed money.

25 Each fiscal year's revenue limit is based on the preceding
26 year's limit adjusted for inflation and population growth, not
27 on that year's actual revenue. Thus, a government is not
28 penalized for holding its revenue and spending below the
29 limit.

30 The amendment provides for changes in revenue limits if a
31 new local government is created, if local governments combine,
32 or if a state law transfers services among local governments.
33 However, the state cannot increase its share of total state
34 and local revenue and spending limits.

35 Sound funding of any retirement or benefit plan for

1 government employees is required within ten years.

2 The state and all local governments are required to follow
3 generally accepted accounting principles.

4 Any taxpayer may sue to enforce this new Article of the
5 Constitution.

6 Explanatory language is included in a separate declaration
7 of intent which will not become part of the Constitution but
8 will reduce the need for interpretation by the courts.

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