

(p 172) 1/31/94 Local Gov.

FILED JAN 31 1994

SENATE FILE **2068**

BY LLOYD-JONES

Passed Senate, Date _____ Passed House, Date _____

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

Approved _____

A BILL FOR

1 An Act relating to direct deposit of city taxes by the county
2 treasurer and providing an applicability date.

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

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SF 2068

1 Section 1. Section 384.11, Code 1993, is amended to read
2 as follows:

3 384.11 DIRECT DEPOSIT OF TAXES.

4 Before the fifteenth day of each month, the county
5 treasurer shall send the amount collected for each fund from
6 the sixteenth day of the preceding month through the last day
7 of the preceding month for direct deposit into the depository
8 and the account designated by the city clerk. Before the last
9 day of each month, the county treasurer shall send the amount
10 collected for each fund from the first day of the month
11 through the fifteenth day of the month. The county treasurer
12 shall send a notice at the same time to the city clerk stating
13 the amount deposited, date, amount to be credited to each fund
14 according to the budget, and the source of the revenue. This
15 section shall also apply to the collection of special
16 assessments assessed under section 364.12 or division IV of
17 this chapter.

18 Sec. 2. Section 422B.3, unnumbered paragraph 2, Code 1993,
19 is amended to read as follows:

20 Local officials shall confer with the director of the
21 department of transportation for assistance in drafting the
22 ordinance imposing a local vehicle tax. A certified copy of
23 the ordinance shall be filed with the director as soon as
24 possible after passage. The director shall inform the
25 appropriate county treasurers and provide assistance to them
26 for the collection of all local vehicle taxes and any
27 penalties, crediting local vehicle tax receipts excluding
28 penalties to a "local vehicle tax fund" established in the
29 office of the county treasurer. From the local vehicle tax
30 fund, the treasurer shall remit ~~monthly~~, by direct deposit in
31 the same manner as provided in section 384.11, to each city in
32 the county the amount collected from residents of the city
33 during the preceding calendar month and to the county the
34 amount collected from the residents of the unincorporated area
35 during the preceding calendar month. Moneys received by a

1 city or county from this fund shall be credited to the general
2 fund of the city or county to be used solely for public
3 transit or shall be credited to the street construction fund
4 of that city or the secondary road fund of that county to be
5 used for the purposes specified in section 312.6. Any
6 penalties collected shall be credited to the county general
7 fund to be used to defray the cost to the county of
8 administering the local vehicle tax.

9 Sec. 3. APPLICABILITY. This Act applies to city taxes
10 collected on or after July 1, 1994.

11 EXPLANATION

12 This bill requires the county treasurer to deposit twice
13 each month city taxes collected by the county. Current Code
14 language requires the deposit to be made once a month before
15 the fifteenth day of each month. The bill requires that the
16 deposit be made before the fifteenth day of each month and
17 before the last day of each month.

18 The bill applies to city taxes collected on or after July
19 1, 1994.

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