

SECRETARY OF STATE[721]

Adopted and Filed Emergency

Pursuant to the authority of Iowa Code sections 47.1 and 17A.3, the Secretary of State hereby adopts an amendment to Chapter 21, "Election Forms and Instructions," Iowa Administrative Code.

On May 6, 2008, the Governor signed 2008 Iowa Acts, House File 2663, the relevant portions of which became effective on July 1, 2008. The bill repeals the requirements for elections to approve or disapprove imposition of or changes in the local option sales and services tax for school infrastructure purposes (SILO). The local option tax has been replaced with a statewide penny sales tax that will be used for similar purposes. The new law requires that elections be held to extend or amend previously adopted revenue purpose statements that specify the uses of this sales tax revenue. This amendment rescinds the obsolete rule regarding SILO elections and replaces it with a rule that sets forth the form of ballot to be used whenever the adoption, amendment or extension of a revenue purpose statement is proposed.

In compliance with Iowa Code section 17A.4(2), the Secretary finds that notice and public participation are contrary to the public interest, because the law became effective on July 1, 2008, and there was not sufficient time to complete the normal rule-making process before then. This amendment became effective on July 1, 2008.

In compliance with Iowa Code section 17A.5(2)"b"(2), the Secretary finds that repealing obsolete rules and adopting new ballot forms that reflect the current law confer a benefit upon school districts that wish to place these questions on the ballot in the September election.

This amendment is also published herein under Notice of Intended Action as ARC 6991B to allow for public comment.

This amendment is intended to implement 2008 Iowa Acts, House File 2663, section 29.

The following amendment is adopted.

Rescind rule 721—21.803(423E) and adopt the following new rule in lieu thereof:

721—21.803(82GA, HF2663) Revenue purpose statement ballots. When a school district wishes to adopt, amend or extend the revenue purpose statement specifying the uses of the funds received from the secure an advanced vision for education fund, which is also referred to as the "penny sales and services tax for schools," the following ballot formats shall be used.

21.803(1) Ballot to propose a revenue purpose statement. The ballot for an election to propose a revenue purpose statement specifying the use of funds received from the secure an advanced vision for education fund shall be in substantially the following form:

(Insert letter to be assigned by the commissioner.)

Shall the following public measure be adopted?

YES

NO

Summary: To adopt a revenue purpose statement specifying the use of money from the penny sales and services tax for schools received by _____ School District.

In the _____ School District, the following revenue purpose statement, which specifies the use of the penny sales and services tax for schools (sales and services tax funds from the secure an advanced vision for education fund for school infrastructure) shall be adopted:

(Insert here the revenue purpose statement that was adopted by the school board and that states the intended uses of the funds by the school district. The use or uses must be among the approved uses of the tax that are authorized by 2008 Iowa Acts, House File 2663, section 29.)

21.803(2) *Ballot to amend a revenue purpose statement.* The ballot for an election to decide a change in the revenue purpose statement specifying the use of funds received from the secure an advanced vision for education fund shall be in substantially the following form:

(Insert letter to be assigned by the commissioner.)

Shall the following public measure be adopted?

YES

NO

Summary: To authorize a change in the use of money from the penny sales and services tax for schools received by _____ School District.

In the _____ School District, the revenue purpose statement, which specifies the use of the penny sales and services tax for schools (sales and services tax funds from the secure an advanced vision for education fund for school infrastructure) shall be changed.

Proposed uses. If the change is approved, the revenue purpose statement shall read as follows:

(Insert here the revenue purpose statement that was adopted by the school board and that states the intended uses of the funds by the school district. The use or uses must be among the approved uses of the tax that are authorized by 2008 Iowa Acts, House File 2663, section 29.)

Current uses. If the change is not approved, the funds shall continue to be used as follows:

(Insert here the current revenue purpose statement or list the current voter-approved uses of the funds by the school district, if the school infrastructure local option tax was adopted before the revenue purpose statement was required.)

21.803(3) *Ballot to extend a revenue purpose statement.* The ballot for an election to extend a revenue purpose statement specifying the use of funds received from the secure an advanced vision for education fund shall be in substantially the following form:

(Insert letter to be assigned by the commissioner.)

Shall the following public measure be adopted?

- YES
 NO

Summary: To authorize _____ School District to continue to spend money from the penny sales and services tax for schools for the previously approved uses until (specify date or insert amended date).

_____ School District is authorized to extend the current revenue purpose statement which specifies use of the penny sales and services tax for schools (sales and services tax funds from the secure an advanced vision for education fund for school infrastructure) received from (date) until (specify date or insert amended date). If an extension is not approved, the current revenue purpose statement will expire on (date). If an extension is approved, the revenue purpose statement will read as follows:

(Insert here the revenue purpose statement, including the new expiration date, or an explanation that the revenue purpose statement will remain in effect until it is changed.)

This rule is intended to implement 2008 Iowa Acts, House File 2663, section 29.

[Filed Emergency 7/1/08, effective 7/1/08]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/30/08.