

# House Amendment 1023

## Amendment Text

PAG LIN

1 1 Amend [House File 200](#) as follows:  
1 2 #1. Page 11, by inserting after line 10 the  
1 3 following:  
1 4 "Sec. \_\_\_\_ Section [282.18](#), subsection 7, Code  
1 5 1997, is amended to read as follows:  
1 6 7. A pupil participating in open enrollment shall  
1 7 be counted, for state school foundation aid purposes,  
1 8 in the pupil's district of residence. A pupil's  
1 9 residence, for purposes of this section, means a  
1 10 residence under section 282.1. The board of directors  
1 11 of the district of residence shall pay to the  
1 12 receiving district the state cost per pupil for the  
1 13 previous school year, plus any moneys received for the  
1 14 pupil as a result of the non-English speaking  
1 15 weighting under section 280.4, subsection 3, for the  
1 16 previous school year multiplied by the state cost per  
1 17 pupil for the previous year. The district of  
1 18 residence shall also transmit the phase III moneys  
1 19 allocated to the district for the previous year for  
1 20 the full-time equivalent attendance of the pupil, who  
1 21 is the subject of the request, to the receiving  
1 22 district specified in the request for transfer."  
1 23 #2. Page 11, by striking lines 26 and 27 and  
1 24 inserting the following: "

~~lower of the two district~~

1 25

~~costs per pupil or other costs to the receiving~~

1 26

~~district~~

~~amount calculated in subsection 7, until~~  
1 27 the".

1 28 #3. Page 13, by inserting after line 28 the  
1 29 following:

1 30 "Sec. \_\_\_\_ Section [421.16](#), Code 1997, is amended  
1 31 to read as follows:  
1 32 421.16 EXPENSES.  
1 33 The director, deputy directors,

~~secretary,~~

~~and~~

1 34

~~assistants~~

~~department employees~~ are entitled to  
1 35 receive from the state their actual necessary expenses  
1 36 while traveling on the business of the department.  
1 37 The expenditures shall be sworn to by the party who  
1 38 incurred the expense, and approved and allowed by the  
1 39 director. However, such expenses shall not be allowed  
1 40 residents of Polk county while in the city of Des  
1 41 Moines or traveling between their homes and the city  
1 42 of Des Moines."

1 43 #4. Page 14, by inserting after line 21 the  
1 44 following:  
1 45 "Sec. \_\_\_\_ Section [422.26](#), unnumbered paragraph 2,  
1 46 Code 1997, is amended to read as follows:  
1 47 The lien shall attach at the time the tax becomes  
1 48 due and payable and shall continue for ten years from  
1 49 the date an assessment is issued unless sooner  
1 50 released or otherwise discharged. The lien may,  
2 1 within ten years from the date an assessment is  
2 2 issued, be extended by filing for record a notice with  
2 3 the appropriate county official of any county and from  
2 4 the time of such filing, the lien shall be extended to  
2 5 the property in such county for ten years, unless  
2 6 sooner released or otherwise discharged, with no limit  
2 7 on the number of extensions.

~~Liens having attached~~

~~2 8~~

~~prior to January 1, 1969, will expire on January 1,~~

~~2 9~~

~~1979, unless extended by the director.~~

~~The director~~

~~2 10 shall charge off any account whose lien is allowed to  
2 11 lapse and may charge off any account and release the  
2 12 corresponding lien before the lien has lapsed if the  
2 13 director determines under uniform rules prescribed by  
2 14 the director that the account is uncollectible or  
2 15 collection costs involved would not warrant collection  
2 16 of the amount due."~~

~~2 17 #5. Page 15, by inserting after line 2 the  
2 18 following:~~

~~2 19 "Sec. \_\_\_\_ Section [424.18](#), Code 1997, is amended  
2 20 to read as follows:~~

~~2 21 424.18 EFFECTIVE DATE.~~

~~2 22 The environmental protection charge is imposed  
2 23 beginning July 1, 1989. For all deposits subject to  
2 24 the charge made on or after July 1, 1989, the  
2 25 depositor and receiver are obligated to pay the charge  
2 26 as provided in this chapter.~~

~~The amount of the~~

~~2 27~~

~~initial environmental protection charge as calculated~~

~~2 28~~

~~after determination of the cost factor by the board~~

~~2 29~~

~~and the required forms and procedures shall be~~

~~2 30~~

~~published in the Iowa administrative bulletin prior to~~

~~2 31~~

~~July 1, 1989.~~

~~"~~

2 32 #6. Page 15, by inserting after line 27 the

2 33 following:

2 34 "Sec. \_\_\_\_ Section [427A.12](#), subsection 5, Code  
2 35 1997, is amended to read as follows:

2 36 5. For each state fiscal year ending with or  
2 37 before the year in which the ninth increase in the  
2 38 additional personal property tax credit under this  
2 39 division becomes effective, each taxing district shall  
2 40 be reimbursed from the personal property tax  
2 41 replacement fund in an amount equal to its personal  
2 42 property tax replacement base multiplied by a fraction  
2 43 the numerator of which is the total assessed value of  
2 44 all personal property, excluding livestock, in the  
2 45 taxing district, on which taxes are not payable during  
2 46 the fiscal year because of the various tax credits  
2 47 granted by this chapter, and the denominator of which  
2 48 is the total assessed value of all personal property  
2 49 in the taxing district, excluding livestock but  
2 50 including other personal property eligible for tax  
3 1 credits granted by this chapter.

~~For the half year~~

~~3 2~~

~~beginning January 1, 1974, and ending June 30, 1974,~~

~~3 3~~

~~the amount of reimbursement shall be half the amount~~

~~3 4~~

~~determined pursuant to this subsection.~~

~~The county~~

3 5 auditor shall certify and forward to the director of  
3 6 the department of management and the director of  
3 7 revenue and finance, at the times and in the form  
3 8 directed by the director of the department of  
3 9 management, any information needed for the purposes of  
3 10 this subsection. The director of the department of  
3 11 management shall make any necessary corrections and  
3 12 certify the appropriate information to the director of  
3 13 revenue and finance.

3 14 Sec. \_\_\_\_ Section [427A.12](#), subsection 6, Code  
3 15 1997, is amended to read as follows:

3 16 6. The amount due each taxing district shall be  
3 17 paid in the form of warrants payable to the respective  
3 18 county treasurers by the director of revenue and  
3 19 finance on May 15 of each fiscal year, taking into  
3 20 consideration the relative budget and cash position of  
3 21 the state resources.

~~For the fiscal year beginning~~

~~3 22~~

~~July 1, 1984 and ending June 30, 1985, one half of the~~

~~3 23~~

~~amount due each taxing district shall be paid to the~~

~~3 24~~

~~respective county treasurers by the state comptroller~~

~~3 25~~

~~on May 15, 1985.~~

- For the fiscal year beginning July  
3 26 1, 1985 and ending June 30, 1986, and for each  
3 27 succeeding fiscal year the amount due each taxing  
3 28 district shall be paid in the form of warrants payable  
3 29 to the respective county treasurers by the director of  
3 30 revenue and finance on July 15 and May 15 of that  
3 31 fiscal year, taking into consideration the relative  
3 32 budget and cash position of the state resources. The  
3 33 July 15 payment shall be equal to the amount paid on  
3 34 May 15 of the preceding fiscal year and the payments  
3 35 received shall be an account receivable for each  
3 36 taxing district for the preceding fiscal year. The  
3 37 May 15 payment is equal to one-half of the amount of  
3 38 the additional personal property tax credit payable  
3 39 for the fiscal year. The county treasurer shall pay  
3 40 the proceeds to the various taxing districts in the  
3 41 county.  
3 42 Sec. \_\_\_\_\_. Section [441.21](#), subsection 4, Code 1997,  
3 43 is amended by striking the subsection.  
3 44 Sec. \_\_\_\_\_. Section [441.46](#), unnumbered paragraph 2,  
3 45 Code 1997, is amended to read as follows:  
3 46

~~The assessment date for property taxes for the~~

-  
3 47

~~fiscal period beginning January 1, 1973 and ending~~

-  
3 48

~~June 30, 1974 and which became delinquent during the~~

-  
3 49

~~fiscal period beginning January 1, 1974 and ending~~

-  
3 50

~~June 30, 1975, was January 1, 1973. The assessment~~

-  
4 1

~~date for property taxes for the fiscal year beginning~~

-  
4 2

~~July 1, 1974 and ending June 30, 1975 and which became~~

-  
4 3

~~delinquent during the fiscal year beginning July 1,~~

-  
4 4

~~1975 and ending June 30, 1976, was January 1, 1974.~~

-  
4 5

~~Thereafter, the~~

- The assessment date is January 1 for  
4 6 taxes for the fiscal year which commences six months  
4 7 after the assessment date and which become delinquent  
4 8 during the fiscal year commencing eighteen months  
4 9 after the assessment date."

4 10 #7. Page 16, by striking lines 9 through 13 and  
4 11 inserting the following: "an amount necessary to pay  
4 12 litigation expenses.

~~However, the amount of funds~~

4 13

~~transferred to the litigation expense fund for the~~

4 14

~~fiscal year beginning July 1, 1992, shall not exceed~~

4 15

~~three hundred fifty thousand dollars and the~~

~~The~~

4 16 amount of the fund for

~~the succeeding~~

~~each~~ fiscal

4 17

~~years~~

~~year~~ shall not exceed seven hundred".

4 18 #8. Page 16, by striking lines 22 through 31.

4 19 #9. By renumbering, relettering, or redesignating  
4 20 and correcting internal references as necessary.

4 21

4 22

4 23 \_\_\_\_\_

4 24 COMMITTEE ON JUDICIARY

4 25 LAMBERTI of Polk, Chairperson

4 26 HF 200.301 77

4 27 lh/cf/28