

Senate Amendment 3090

Amendment Text

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1 1 Amend [House File 8](#), as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. By striking everything after the enacting
1 4 clause and inserting the following:
1 5 "Section 1. Section [8.59](#), Code 1997, is amended to
1 6 read as follows:
1 7 8.59 APPROPRIATIONS FREEZE.
1 8 Notwithstanding contrary provisions of the Code,
1 9 the amounts appropriated under the applicable sections
1 10 of the Code for fiscal years commencing on or after
1 11 July 1, 1993, are limited to those amounts expended
1 12 under those sections for the fiscal year commencing
1 13 July 1, 1992. If an applicable section appropriates
1 14 moneys to be distributed to different recipients and
1 15 the operation of this section reduces the total amount
1 16 to be distributed under the applicable section, the
1 17 moneys shall be prorated among the recipients. As
1 18 used in this section, "applicable sections" means the
1 19 following sections: 53.50, 229.35, 230.8, 230.11,
1 20 405A.8, 411.20,

~~425.1,~~

- 425.39, 426A.1, 663.44, and
1 21 822.5.
1 22 Sec. 2. Section [25B.2](#), subsection 3, Code 1997, is
1 23 amended by striking the subsection.
1 24 Sec. 3. Section [25B.3](#), subsection 1, Code 1997, is
1 25 amended to read as follows:
1 26 1. "Political subdivision" means a city, county,
1 27 township, community college, area education agency, or
1 28 school district.
1 29 Sec. 4. NEW SECTION. 25B.5A UNFUNDED STATE
1 30 MANDATES - EFFECT.
1 31 1. If, on or after July 1, 1997, a state mandate
1 32 is enacted by the general assembly, or otherwise
1 33 imposed, on a political subdivision and the state
1 34 mandate requires a political subdivision to engage in
1 35 any new activity, to provide a new service, or to
1 36 provide any service beyond that required by any law
1 37 enacted prior to July 1, 1997, and the state does not
1 38 appropriate moneys to fully fund the cost of the state
1 39 mandate, the political subdivision is not required to
1 40 perform the activity or provide the service and the
1 41 political subdivision shall not be subject to any
1 42 liabilities or the imposition of any fines or
1 43 penalties for the failure to comply with the state
1 44 mandate. However, this subsection does not apply to
1 45 any requirement imposed on a political subdivision
1 46 relating to public employee retirement systems under
1 47 chapters 97B, 410, and 411.
1 48 2. For the purposes of subsection 1, any
1 49 requirement originating from the federal government
1 50 and administered, implemented, or enacted by the
2 1 state, or any allocation of federal moneys conditioned
2 2 upon the enactment of state law or rule, is not a
2 3 state mandate.
2 4 3. For the purposes of subsection 1, a political

2 5 subdivision or political subdivisions may appeal to
2 6 the advisory commission on intergovernmental
2 7 relations, created in chapter 28J, to determine
2 8 whether or not any new activity, new service, or
2 9 increase in service required to be engaged in by the
2 10 political subdivisions of the state constitutes a
2 11 state mandate and if it is a state mandate, to what
2 12 extent the state has fully funded such mandate.

2 13 4. For purposes of subsection 1, beginning with
2 14 property taxes due and payable in the fiscal year
2 15 beginning July 1, 1997, the cost of providing the
2 16 homestead property tax credit on or after January 1,
2 17 1997, shall be fully funded by the state. If on or
2 18 after January 1, 1997, a state appropriation made to
2 19 fund the homestead property tax credit is not
2 20 sufficient to fully fund the credit, the political
2 21 subdivision shall be required to extend to the
2 22 taxpayer only that portion of the credit funded by the
2 23 state appropriation. The department of revenue and
2 24 finance shall determine the portion of the credit
2 25 which will be funded by the state appropriation.

2 26 Sec. 5. Section [425.1](#), subsection 1, unnumbered
2 27 paragraph 1, Code 1997, is amended to read as follows:

2 28 A homestead credit fund is created. There is
2 29 appropriated annually from the general fund of the
2 30 state to the department of revenue and finance to be
2 31 credited to the homestead credit fund

~~2 32 , an amount~~

2 32

~~2 33 sufficient to implement this chapter~~

~~2 34 the sum of one~~

2 33 hundred fourteen million dollars.

2 34 Sec. 6. Section 5 of this Act applies to homestead
2 35 property tax credit claims filed for taxes due and
2 36 payable in the fiscal year beginning July 1, 1997."

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2 40 COMMITTEE ON [STATE GOVERNMENT](#)

2 41 JIM LIND, Chairperson

2 42 [HF 8.203](#) 77

2 43 sc/jj/28