

House Amendment 1267

Amendment Text

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1 1 Amend [House File 42](#) as follows:
1 2 #1. By striking everything after the enacting
1 3 clause and inserting the following:
1 4 "Section 1. Section [28E.17](#), subsection 3,
1 5 paragraph a, Code 2001, is amended to read as follows:
1 6 a. The council shall give notice and conduct a
1 7 hearing on the proposal in the manner set forth in
1 8 section 384.25. However, the notice must be published
1 9 at least ten days prior to the hearing, and if a
1 10 petition valid under section 362.4 is filed with the
1 11 clerk of the city prior to the hearing, asking that
1 12 the question of issuing the bonds be submitted to the
1 13 registered voters of the city, the council shall
1 14 either by resolution declare the proposal abandoned or
1 15 shall direct the county commissioner of elections to
1 16

~~call a special election to vote upon
submit the~~

1 17 question of issuing the bonds at one of the elections
1 18 specified in section 39.26, subsection 2. Notice of
1 19 the election and its conduct shall be in the manner
1 20 provided in section 384.26.

1 21 Sec. 2. Section [28E.22](#), unnumbered paragraph 1,
1 22 Code 2001, is amended to read as follows:
1 23 The board of supervisors, or the city councils of a
1 24 district composed only of cities, may, and upon
1 25 receipt of a petition signed by five percent of the
1 26 registered voters residing in the district shall,
1 27 submit a proposition to the electorate residing in the
1 28 district at

~~any general election or at a special~~

1 29

~~election held throughout the district
one of the~~

1 30 elections specified in section 39.26. The proposition
1 31 shall provide for the establishment of a public safety
1 32 fund and the levy of a tax on taxable property located
1 33 in the district at rates not exceeding the rates
1 34 specified in this section for the purpose of providing
1 35 additional moneys for the operation of the district.

1 36 Sec. 3. Section [28E.39](#), unnumbered paragraph 1,
1 37 Code 2001, is amended to read as follows:
1 38 An agreement establishing a community cluster shall
1 39 require the approval of the registered voters residing
1 40 within the area of the cluster if the agreement
1 41 provides for the sharing of revenues from ad valorem
1 42 property taxes. The proposition shall be submitted to
1 43 the electorate by each governmental unit forming the
1 44 community cluster to the electors residing within the
1 45 area of the governmental unit at

~~a general election or~~

~~at a special election~~

~~one of the elections specified~~

1 47 in section 39.26. However, if a county has designated
1 48 only certain townships as being included within the
1 49 community cluster, the proposition shall be submitted
1 50 at the general election to the electorate of the
2 1 county residing only in the townships included in the
2 2 community cluster.

2 3 Sec. 4. Section 37.3, unnumbered paragraph 1, Code
2 4 2001, is amended to read as follows:

2 5 Upon the filing of the requisite petition, the city
2 6 council shall cause the proposition to be submitted at
2 7

~~a regular election, or at a special election to be~~

2 8

~~called if requested in the petition~~

~~one of the~~

2 9 elections specified in section 39.26, subsection 2, in
2 10 substantially the following form:

2 11 Sec. 5. Section 39.2, subsection 1, unnumbered
2 12 paragraph 2, Code 2001, is amended to read as follows:
2 13

~~A special election shall not be held in conjunction~~

2 14

~~with the primary election.~~

- A special election shall

2 15 not be held in conjunction with a school election
2 16 unless the special election is for a school district
2 17 or community college.

2 18 Sec. 6. NEW SECTION. 39.26 COUNTY AND CITY
2 19 ELECTIONS.

2 20 1. A proposition authorizing the issuance of bonds
2 21 or other indebtedness, or the imposition of, or
2 22 increase in, a voter-approved property tax levy or
2 23 local option sales tax by a county may only be placed
2 24 on the ballot at the following elections:

- 2 25 a. The general election.
- 2 26 b. The primary election.
- 2 27 c. A special election held on the first Tuesday
2 28 after the first Monday in June in each odd-numbered
2 29 year.

2 30 2. A proposition authorizing the issuance of bonds
2 31 or other indebtedness, or the imposition of, or
2 32 increase in, a voter-approved property tax levy or
2 33 local option sales tax by a city may only be placed on
2 34 the ballot at the following elections:

- 2 35 a. The regular city election.
- 2 36 b. The general election.
- 2 37 c. The primary election.
- 2 38 d. A special election held on the first Tuesday
2 39 after the first Monday in June in each odd-numbered
2 40 year.

2 41 Sec. 7. Section 75.1, unnumbered paragraph 3, Code
2 42 2001, is amended to read as follows:

2 43 When a proposition to authorize an issuance of
2 44 bonds has been submitted to the electors under this
2 45 section and the proposal fails to gain approval by the
2 46 required percentage of votes, such proposal, or any
2 47 proposal which incorporates any portion of the

2 48 defeated proposal, shall not be submitted to the
2 49 electors for a period of six months from the date of
2 50

~~such regular or special
the election.~~

3 1 Sec. 8. Section [174.17](#), subsection 1, paragraph b,
3 2 Code 2001, is amended to read as follows:
3 3 b. If at any time before the date fixed for taking
3 4 action for the issuance of the bonds, a petition
3 5 signed by three percent of the registered voters of
3 6 the county is filed with the board of supervisors,
3 7 asking that the question of issuing the bonds be
3 8 submitted to the registered voters, the board of
3 9 supervisors shall either by resolution declare the
3 10 proposal to issue the bonds to have been abandoned or
3 11 shall direct the county commissioner of elections to
3 12

~~call a special election upon
submit the question of~~

3 13 issuing the bonds at one of the elections specified in
3 14 section 39.26, subsection 1. The proposition of
3 15 issuing bonds under this subsection is not approved
3 16 unless the vote in favor of the proposition is equal
3 17 to at least sixty percent of the vote cast. If a
3 18 petition is not filed, or if a petition is filed and
3 19 the proposition of issuing the bonds is approved at an
3 20 election, the board of supervisors acting on behalf of
3 21 the society may proceed with the authorization and
3 22 issuance of the bonds. Bonds may be issued for the
3 23 purpose of refunding outstanding and previously issued
3 24 bonds under this subsection without otherwise
3 25 complying with the provisions of this subsection.

3 26 Sec. 9. Section [257.18](#), subsection 1, Code 2001,
3 27 is amended to read as follows:
3 28 1. An instructional support program that provides
3 29 additional funding for school districts is
3 30 established. A board of directors that wishes to
3 31 consider participating in the instructional support
3 32 program shall hold a public hearing on the question of
3 33 participation. The board shall set forth its
3 34 proposal, including the method that will be used to
3 35 fund the program, in a resolution and shall publish
3 36 the notice of the time and place of a public hearing
3 37 on the resolution. Notice of the time and place of
3 38 the public hearing shall be published not less than
3 39 ten nor more than twenty days before the public
3 40 hearing in a newspaper which is a newspaper of general
3 41 circulation in the school district. At the hearing,
3 42 or no later than thirty days after the date of the
3 43 hearing, the board shall take action to adopt a
3 44 resolution to participate in the instructional support
3 45 program for a period not exceeding five years or to
3 46 direct the county commissioner of elections to submit
3 47 the question of participation in the program for a
3 48 period not exceeding ten years to the registered
3 49 voters of the school district at

~~the next regular~~

3 50

~~school election or at a special election
one of the~~

4 1 elections specified in section 277.2. If the board
4 2 submits the question at an election and a majority of

4 3 those voting on the question favors participation in
4 4 the program, the board shall adopt a resolution to
4 5 participate and certify the results of the election to
4 6 the department of management.

4 7 Sec. 10. Section [257.18](#), subsection 2, unnumbered
4 8 paragraph 1, Code 2001, is amended to read as follows:

4 9 If the board does not provide for an election and
4 10 adopts a resolution to participate in the
4 11 instructional support program, the district shall
4 12 participate in the instructional support program
4 13 unless within twenty-eight days following the action
4 14 of the board, the secretary of the board receives a
4 15 petition containing the required number of signatures,
4 16 asking that an election be called to approve or
4 17 disapprove the action of the board in adopting the
4 18 instructional support program. The petition must be
4 19 signed by eligible electors equal in number to not
4 20 less than one hundred or thirty percent of the number
4 21 of voters at the last preceding regular school
4 22 election, whichever is greater. The board shall
4 23 either rescind its action or direct the county
4 24 commissioner of elections to submit the question to
4 25 the registered voters of the school district at

~~the~~

4 26

~~next following regular school election or a special~~

4 27

~~election~~

~~one of the elections specified in section~~

4 28 [277.2](#). If a majority of those voting on the question
4 29 at the election favors disapproval of the action of
4 30 the board, the district shall not participate in the
4 31 instructional support program. If a majority of those
4 32 voting on the question favors approval of the action,
4 33 the board shall certify the results of the election to
4 34 the department of management and the district shall
4 35 participate in the program.

4 36 Sec. 11. Section [257.29](#), unnumbered paragraph 1,
4 37 Code 2001, is amended to read as follows:

4 38 An educational improvement program is established
4 39 to provide additional funding for school districts in
4 40 which the regular program district cost per pupil for
4 41 a budget year is one hundred ten percent of the
4 42 regular program state cost per pupil for the budget
4 43 year and which have approved the use of the
4 44 instructional support program established in section
4 45 [257.18](#). A board of directors that wishes to consider
4 46 participating in the educational improvement program
4 47 shall hold a hearing on the question of participation
4 48 and the maximum percent of the regular program
4 49 district cost of the district that will be used. The
4 50 hearing shall be held in the manner provided in
5 1 section [257.18](#) for the instructional support program.
5 2 Following the hearing, the board may direct the county
5 3 commissioner of elections to submit the question to
5 4 the registered voters of the school district at

~~the~~

5 5

~~next following regular school election or a special~~

~~election held not later than the following February 1~~

5 7 one of the elections specified in section 277.2 next
5 8 following the hearing. If a majority of those voting
5 9 on the question favors participation in the program,
5 10 the board shall adopt a resolution to participate and
5 11 shall certify the results of the election to the
5 12 department of management and the district shall
5 13 participate in the program beginning in the fiscal
5 14 year following the year of the election. If a
5 15 majority of those voting on the question does not
5 16 favor participation, the district shall not
5 17 participate in the program.

5 18 Sec. 12. Section 260C.28, subsection 3, Code 2001,
5 19 is amended to read as follows:

5 20 3. If the board of directors wishes to certify for
5 21 a levy under subsection 2, the board shall direct the
5 22 county commissioner of elections to

~~call an election~~

5 23

~~to~~

- submit the question of such authorization for the
5 24 board at

~~a regular or special election~~

- one of the

5 25 elections specified in section 277.2. If a majority
5 26 of those voting on the question at the election favors
5 27 authorization of the board to make such a levy, the
5 28 board may certify for a levy as provided under
5 29 subsection 2 during each of the ten years following
5 30 the election. If a majority of those voting on the
5 31 question at the election does not favor authorization
5 32 of the board to make a levy under subsection 2, the
5 33 board shall not submit the question to the voters
5 34 again until three hundred fifty-five days have elapsed
5 35 from the election.

5 36 Sec. 13. Section 277.2, Code 2001, is amended to
5 37 read as follows:

5 38 277.2 SPECIAL ELECTION.

5 39 1. The board of directors in a school corporation
5 40 may call a special election at which the voters shall
5 41 have the powers exercised at the regular election with
5 42 reference to the sale of school property and the
5 43 application to be made of the proceeds, the
5 44 authorization of seven members on the board of
5 45 directors, the authorization to establish or change
5 46 the boundaries of director districts, and the
5 47 authorization of a voter-approved physical plant and
5 48 equipment levy or indebtedness, as provided by law.

5 49 2. A proposition authorizing the issuance of bonds
5 50 or other indebtedness, or the imposition of, or
6 1 increase in, a voter-approved property tax levy, local
6 2 option sales tax, or local income surtax, by a school
6 3 corporation may only be placed on the ballot at the
6 4 following elections:

6 5 a. The regular city election.

6 6 b. The general election.

6 7 c. The primary election.

6 8 d. A special election held on the first Tuesday

6 9 after the first Monday in June in the odd-numbered

6 10 year.

6 11 Sec. 14. Section [278.1](#), unnumbered paragraph 2,
6 12 Code 2001, is amended to read as follows:

6 13 The board may, with approval of sixty percent of
6 14 the voters, voting

~~in a regular or special election in~~

6 15

~~the school district~~

~~at one of the elections specified~~

6 16 in section 277.2, make extended time contracts not to
6 17 exceed twenty years in duration for rental of
6 18 buildings to supplement existing schoolhouse
6 19 facilities; and where it is deemed advisable for
6 20 buildings to be constructed or placed on real estate
6 21 owned by the school district, these contracts may
6 22 include lease-purchase option agreements, the amounts
6 23 to be paid out of the physical plant and equipment
6 24 levy fund.

6 25 Sec. 15. Section [279.39](#), Code 2001, is amended to
6 26 read as follows:

6 27 279.39 SCHOOL BUILDINGS.

6 28 The board of any school corporation shall establish
6 29 attendance centers and provide suitable buildings for
6 30 each school in the district and may at the regular or
6 31 a special meeting

~~call a special election~~

~~direct the~~

6 32 county commissioner of elections to submit to the
6 33 registered voters of the district the question of
6 34 voting a tax or authorizing the board to issue bonds,
6 35 or both, at one of the elections specified in section
6 36 277.2.

6 37 Sec. 16. Section [298.9](#), Code 2001, is amended to
6 38 read as follows:

6 39 298.9 SPECIAL LEVIES.

6 40 If the voter-approved physical plant and equipment
6 41 levy, consisting solely of a physical plant and
6 42 equipment property tax levy, is voted at

~~a special~~

6 43

~~election~~

~~one of the elections specified in section~~

6 44 277.2, and certified to the board of supervisors after
6 45 the regular levy is made, the board shall at its next
6 46 regular meeting levy the tax and cause it to be
6 47 entered upon the tax list to be collected as other
6 48 school taxes. If the certification is filed prior to
6 49 May 1, the annual levy shall begin with the tax levy
6 50 of the year of filing. If the certification is filed
7 1 after May 1 in a year, the levy shall begin with the
7 2 levy of the fiscal year succeeding the year of the
7 3 filing of the certification.

7 4 Sec. 17. Section [298.18](#), unnumbered paragraphs 4
7 5 and 6, Code 2001, are amended to read as follows:

7 6 The amount estimated and certified to apply on
7 7 principal and interest for any one year may exceed two
7 8 dollars and seventy cents per thousand dollars of
7 9 assessed value by the amount approved by the voters of
7 10 the school corporation, but not exceeding four dollars
7 11 and five cents per thousand of the assessed value of

7 12 the taxable property within any school corporation,
7 13 provided that the

~~qualified~~
- registered voters of

~~such~~

7 14 the school corporation have first approved

~~such~~

- the
7 15 increased amount at

~~a special election, which may be~~

7 16

~~held at the same time as the regular school election~~

7 17 one of the elections specified in section 277.2. The
7 18 proposition submitted to the voters at such special
7 19 election shall be in substantially the following form:
7 20 Notice of the election shall be given by the county
7 21 commissioner of elections according to section 49.53.
7 22 The

~~election shall be held on a date~~

- notice must be

7 23 published not less than four nor more than twenty days
7 24

~~after the last publication of the notice~~

- before the

7 25 election. At

~~such~~

- the election the ballot used for
7 26 the submission of

~~said~~

- the proposition shall be in
7 27 substantially the form for submitting special
7 28 questions at general elections.

~~The~~

- If a special

7 29 election, the county commissioner of elections shall
7 30 conduct the election pursuant to the provisions of
7 31 chapters 39 to 53 and certify the results to the board
7 32 of directors.

~~Such~~

- The proposition shall not be
7 33 deemed

~~carried or~~

- adopted unless the vote in favor of
7 34

~~such~~

- the proposition is equal to at least sixty
7 35 percent of the total vote cast for and against

~~said~~

7 36 the proposition at

~~said~~

- ~~the~~ election. Whenever such a
7 37 proposition has been approved by the voters of a
7 38 school corporation as

~~hereinbefore~~

- ~~provided in this~~
7 39 ~~section~~, no further approval of the voters of

~~such~~

- ~~the~~
7 40 school corporation shall be required as a result of
7 41 any subsequent change in the boundaries of

~~such~~

- ~~the~~
7 42 school corporation.
7 43 Sec. 18. Section [298.18A](#), subsection 2, Code 2001,
7 44 is amended to read as follows:
7 45 2. The adjustment shall not result in a total
7 46 amount levied in excess of the two dollar and seventy
7 47 cent per thousand dollars of assessed valuation limit
7 48 provided in section 298.18. An adjustment in excess
7 49 of the two dollar and seventy cent per thousand
7 50 dollars of assessed valuation limit shall be subject
8 1 to the

~~special~~

- election provisions for increases of up
8 2 to four dollars and five cents per thousand dollars of
8 3 assessed valuation provisions of section 298.18.
8 4 Sec. 19. Section [298.21](#), unnumbered paragraph 1,
8 5 Code 2001, is amended to read as follows:
8 6 The board of directors of any school corporation
8 7 when authorized by the voters at

~~the regular election~~

-
8 8

~~or at a special election called for that purpose,~~

- ~~one~~

8 9 ~~of the elections specified in section 277.2~~ may issue
8 10 the negotiable, interest-bearing school bonds of said
8 11 corporation for borrowing money for any or all of the
8 12 following purposes:
8 13 Sec. 20. Section [300.2](#), unnumbered paragraphs 1
8 14 and 2, Code 2001, are amended to read as follows:
8 15 The board of directors of a school district may,
8 16 and upon receipt of a petition signed by eligible
8 17 electors equal in number to at least twenty-five
8 18 percent of the number of voters at the last preceding
8 19 school election, shall, direct the county commissioner
8 20 of elections to submit to the registered voters of the
8 21 school district the question of whether to levy a tax
8 22 of not to exceed thirteen and one-half cents per
8 23 thousand dollars of assessed valuation for public
8 24 educational and recreational activities authorized
8 25 under this chapter.

~~If at the time of filing the~~

-
8 26

~~petition, it is more than three months until the next~~

-

~~regular school election, the~~
- ~~The board of directors~~
8 28 shall submit the question at

~~a special election within~~
-
8 29

~~sixty days. Otherwise, the question shall be~~
-
8 30

~~submitted at the next regular school election~~
- ~~one of~~
8 31 the elections specified in section 277.2.

8 32 If a majority of the votes cast upon the
8 33 proposition is in favor of the proposition, the board
8 34 shall certify the amount required for a fiscal year to
8 35 the county board of supervisors by April 15 of the
8 36 fiscal year preceding the fiscal year in which the tax
8 37 will be levied. The board of supervisors shall levy
8 38 the amount certified. The amount shall be placed in
8 39 the public education and recreation levy fund of the
8 40 district and shall be used only for the purposes
8 41 specified in this chapter.

8 42 Sec. 21. Section 331.301, subsection 10, paragraph
8 43 e, subparagraph (2), subparagraph divisions (a) and
8 44 (b), Code 2001, are amended to read as follows:

8 45 (a) The board must institute proceedings for
8 46 entering into a lease or lease-purchase contract
8 47 payable from the general fund by causing a notice of
8 48 the meeting to discuss entering into the lease or
8 49 lease-purchase contract, including a statement of the
8 50 principal amount and purpose of the lease or lease-
9 1 purchase and the right to petition for

~~an election~~
- ~~the~~

9 2 proposition to be submitted at one of the elections
9 3 specified in section 39.26, subsection 1, to be
9 4 published as provided in section 331.305 at least ten
9 5 days prior to the discussion meeting. No sooner than
9 6 thirty days following the discussion meeting shall the
9 7 board hold a meeting at which it is proposed to take
9 8 action to enter into the lease or lease-purchase
9 9 contract.

9 10 (b) If at any time before the end of the thirty-
9 11 day period after which a meeting may be held to take
9 12 action to enter into the lease or lease-purchase
9 13 contract, a petition is filed with the auditor in the
9 14 manner provided by section 331.306, asking that the
9 15 question of entering into the lease or lease-purchase
9 16 contract be submitted to the registered voters of the
9 17 county, the board shall either by resolution declare
9 18 the proposal to enter into the lease or lease-purchase
9 19 contract to have been abandoned or shall direct the
9 20 county commissioner of elections to

~~call a special~~
-
9 21

~~election upon~~
- ~~submit~~ the question of entering into the
9 22 lease or lease-purchase contract at one of the

9 23 elections specified in section 39.26, subsection 1.
9 24 However, for purposes of this subparagraph, the
9 25 petition shall not require signatures in excess of one
9 26 thousand persons. The question to be placed on the
9 27 ballot shall be stated affirmatively in substantially
9 28 the following manner: Shall the county of enter
9 29 into a lease or lease-purchase contract in an amount
9 30 of \$.... for the purpose of? Notice of the
9 31 election and its conduct shall be in the manner
9 32 provided in section 331.442, subsections 2 through 4.
9 33 Sec. 22. Section 331.402, subsection 3, paragraph
9 34 d, subparagraph (2), subparagraph subdivisions (a) and
9 35 (b), Code 2001, are amended to read as follows:
9 36 (a) The board must institute proceedings for
9 37 entering into a loan agreement payable from the
9 38 general fund by causing a notice of the meeting to
9 39 discuss entering into the loan agreement, including a
9 40 statement of the principal amount and purpose of the
9 41 loan agreement and the right to petition for

~~an~~

9 42

~~election~~

~~the proposition to be submitted at one of the~~
9 43 elections specified in section 39.26, subsection 1, to
9 44 be published as provided in section 331.305 at least
9 45 ten days prior to the discussion meeting. No sooner
9 46 than thirty days following the discussion meeting
9 47 shall the board hold a meeting at which it is proposed
9 48 to take action to enter into the loan agreement.
9 49 (b) If at any time before the end of the thirty-
9 50 day period after which a meeting may be held to take
10 1 action to enter into the loan agreement, a petition is
10 2 filed with the auditor in the manner provided by
10 3 section 331.306 asking that the question of entering
10 4 into the loan agreement be submitted to the registered
10 5 voters of the county, the board shall either by
10 6 resolution declare the proposal to enter into the loan
10 7 agreement to have been abandoned or shall direct the
10 8 county commissioner of elections to

~~call a special~~

10 9

~~election upon~~

~~submit~~ the question of entering into the
10 10 loan agreement at one of the elections specified in
10 11 section 39.26, subsection 1. However, for purposes of
10 12 this subparagraph, the petition shall not require
10 13 signatures in excess of one thousand persons. The
10 14 question to be placed on the ballot shall be stated
10 15 affirmatively in substantially the following manner:
10 16 Shall the county of enter into a loan agreement
10 17 in amount of \$.... for the purpose of? Notice of
10 18 the election and its conduct shall be in the manner
10 19 provided in section 331.442, subsections 2 through 4.
10 20 Sec. 23. Section 331.441, subsection 2, paragraph
10 21 b, subparagraph (7), Code 2001, is amended to read as
10 22 follows:
10 23 (7) Enlargement and improvement of a county
10 24 hospital acquired and operated under chapter 347A,
10 25 subject to a maximum of two percent of the assessed
10 26 value of the taxable property in the county. However,
10 27 notice of the proposed bond issue shall be published

10 28 once each week for two consecutive weeks and if,
10 29 within twenty days following the date of the first
10 30 publication, a petition requesting

~~an election on~~

~~that~~

10 31 the proposal be submitted at one of the elections
10 32 specified in section 39.26, subsection 1, and signed
10 33 by

~~qualified~~

~~registered~~ voters of the county equal to

10 34 at least twenty percent of the votes cast at the
10 35 preceding election for governor is filed with the
10 36 county auditor, the proposal is subject to the
10 37 election requirements in section 331.442, subsections
10 38 2, 3 and 4 for general county purpose bonds.

10 39 Sec. 24. Section 331.441, subsection 2, paragraph
10 40 b, subparagraph (12), subparagraph subdivision (b),
10 41 Code 2001, is amended to read as follows:

10 42 (b)

~~General~~

~~The proposition to issue general~~

10 43 obligation bonds for the purposes described in this
10 44 subparagraph

~~are~~

~~is~~ subject to

~~an~~

~~election~~

~~held~~

~~in the~~

10 45 manner provided in section 331.442, subsections 1
10 46 through 4, if not later than fifteen days following
10 47 the action by the county board of supervisors,
10 48 eligible voters file a petition with the county
10 49 commissioner of elections asking that the question of
10 50 issuing the bonds be submitted to the registered
11 1 voters of the special service area tax district. The
11 2 petition must be signed by at least five percent of
11 3 the registered voters residing in the special service
11 4 area tax district. If the petition is duly filed
11 5 within the fifteen days, the board of supervisors
11 6 shall either adopt a resolution declaring that the
11 7 proposal to issue the bonds is abandoned, or direct
11 8 the county commissioner of elections to

~~call a special~~

11 9

~~election~~

~~submit the proposition~~ within a special
11 10 service area tax district

~~upon the question of issuing~~

11 11

~~the bonds~~

~~at one of the elections specified in section~~

11 12 39.26, subsection 1.

11 13 Sec. 25. Section 331.441, subsection 2, paragraph
11 14 c, subparagraph (3), Code 2001, is amended to read as

11 15 follows:

11 16 (3) The building and maintenance of a bridge over
11 17 state boundary line streams. The board shall submit a
11 18 proposition under this subparagraph

~~to an election~~

~~at~~

11 19 one of the elections specified in section 39.26,
11 20 subsection 1, upon receipt of a petition which is
11 21 valid under section 331.306.

11 22 Sec. 26. Section [331.442](#), subsection 2, unnumbered
11 23 paragraph 1, Code 2001, is amended to read as follows:

11 24 Before the board may institute proceedings for the
11 25 issuance of bonds for a general county purpose, it
11 26 shall call

~~a county special election to vote upon the~~

11 27

~~question of issuing the bonds~~

~~for the proposition to~~

11 28 issue the bonds to be submitted at one of the
11 29 elections specified in section 39.26, subsection 1.
11 30 At the election the proposition shall be submitted in
11 31 the following form:

11 32 Sec. 27. Section [331.442](#), subsection 3, Code 2001,
11 33 is amended to read as follows:

11 34 3. Notice of the

~~election~~

~~ballot measure shall be~~

11 35 given by publication as specified in section 331.305.
11 36

~~At the election~~

~~If the measure is submitted at a~~

11 37 special election, the ballot used for the submission
11 38 of the proposition shall be in substantially the form
11 39 for submitting special questions at general elections.

11 40 Sec. 28. Section [331.442](#), subsection 5, paragraph
11 41 a, unnumbered paragraph 1, Code 2001, is amended to
11 42 read as follows:

11 43 Notwithstanding subsection 2, a board, in lieu of
11 44

~~calling an~~

~~submitting the proposition at election, may~~

11 45 institute proceedings for the issuance of bonds for a
11 46 general county purpose by causing a notice of the
11 47 proposal to issue the bonds, including a statement of
11 48 the amount and purpose of the bonds, and the right to
11 49 petition for an election, to be published as provided
11 50 in section 331.305 at least ten days prior to the
12 1 meeting at which it is proposed to take action for the
12 2 issuance of the bonds subject to the following
12 3 limitations:

12 4 Sec. 29. Section [331.442](#), subsection 5, paragraph
12 5 b, Code 2001, is amended to read as follows:

12 6 b. If at any time before the date fixed for taking
12 7 action for the issuance of the bonds, a petition is
12 8 filed with the auditor in the manner provided by
12 9 section 331.306 asking that the question of issuing
12 10 the bonds be submitted to the registered voters of the
12 11 county, the board shall either by resolution declare
12 12 the proposal to issue the bonds to have been abandoned
12 13 or shall direct the county commissioner of elections

12 14 to

~~call a special election upon~~
- ~~submit~~ the question of
12 15 issuing the bonds at one of the elections specified in
12 16 section 39.26, subsection 1. Notice of the
- ~~election~~

12 17

~~and its conduct~~
- ballot measure shall be in the manner
12 18 provided in subsections 2, 3 and 4.
12 19 Sec. 30. Section 331.447, subsection 1, paragraph
12 20 b, unnumbered paragraph 1, Code 2001, is amended to
12 21 read as follows:
12 22 The amount estimated and certified to apply on
12 23 principal and interest for any one year may only
12 24 exceed the statutory rate of levy limit, if any, by
12 25 the amount that the registered voters of the county
12 26 have approved at

~~a special~~
- election, which may be

~~held~~

12 27

~~at the same time as the general election and may be~~
-
12 28 included in the proposition authorizing the issuance
12 29 of bonds, if an election on the proposition is
12 30 necessary, or may be submitted as a separate
12 31 proposition at the same election or at a different
12 32 election as specified in section 39.26, subsection 1.
12 33 Notice of the

~~election~~
- ballot measure shall be given
12 34 as specified in section 331.305. If the proposition
12 35 includes issuing bonds and increasing the levy limit,
12 36 it shall be in substantially the following form:
12 37 Sec. 31. Section 346.27, subsection 10, Code 2001,
12 38 is amended to read as follows:
12 39 10. After the incorporation of an authority, and
12 40 before the sale of any issue of revenue bonds, except
12 41 refunding bonds, the authority shall submit

~~in a~~

12 42

~~single~~
- at one of the countywide

~~election~~
- elections
12 43 specified in section 39.26 to the registered voters of
12 44 the city and county

~~, at a general, primary, or special~~

12 45

~~election called for that purpose,~~

- the question of

12 46 whether an authority shall issue and sell revenue
12 47 bonds, stating the amount, for any of the purposes for
12 48 which it is incorporated. An affirmative vote of a
12 49 majority of the votes cast on the proposition is
12 50 required to authorize the issuance and sale of revenue
13 1 bonds. A notice of the election shall be published
13 2 once each week for at least two weeks in some
13 3 newspaper published in the county. The notice shall
13 4 name the time when the question shall be submitted,
13 5 and a copy of the question to be submitted shall be
13 6 posted at each polling place during the day of
13 7 election. The authority shall call this election with
13 8 the concurrence of both incorporating units, and it
13 9 shall establish the voting precincts and polling
13 10 places, and appoint the election judges, and in so
13 11 doing such election procedures shall be in accordance
13 12 with the provisions of chapters 49 and 50.

13 13 Sec. 32. Section [364.4](#), subsection 4, paragraph e,
13 14 subparagraph (2), subparagraph subdivision (b), Code
13 15 2001, is amended to read as follows:

13 16 (b) If at any time before the end of the thirty-
13 17 day period after which a meeting may be held to take
13 18 action to enter into the lease or lease-purchase
13 19 contract, a petition is filed with the clerk of the
13 20 city in the manner provided by section 362.4, asking
13 21 that the question of entering into the lease or lease-
13 22 purchase contract be submitted to the registered
13 23 voters of the city, the governing body shall either by
13 24 resolution declare the proposal to enter into the
13 25 lease or lease-purchase contract to have been
13 26 abandoned or shall direct the county commissioner of
13 27 elections to

~~call a special election upon~~

~~submit the~~

13 28 question of entering into the lease or lease-purchase
13 29 contract at one of the elections specified in section
13 30 39.26, subsection 2. However, for purposes of this
13 31 subparagraph, the petition shall not require
13 32 signatures in excess of one thousand persons. The
13 33 question to be placed on the ballot shall be stated
13 34 affirmatively in substantially the following manner:
13 35 Shall the city of enter into a lease or lease-
13 36 purchase contract in amount of \$.... for the purpose
13 37 of? Notice of the election and its conduct shall
13 38 be in the manner provided in section 384.26,
13 39 subsections 2 through 4.

13 40 Sec. 33. Section [384.12](#), subsection 1, paragraph
13 41 a, Code 2001, is amended to read as follows:

13 42 a. Upon receipt of a petition valid under the
13 43 provisions of section 362.4, the council shall submit
13 44 to the voters at

~~the next regular city election~~

~~one of~~

13 45 the elections specified in section 39.26, subsection
13 46 2, the question of whether a tax shall be levied.

13 47 Sec. 34. Section [384.12](#), subsections 5 and 6, Code
13 48 2001, are amended to read as follows:

13 49 5. A tax to aid in the construction of a county
13 50 bridge, subject to the provisions of subsection 1

~~except that the question must be submitted at a~~

14 2

~~special election~~

-. The expense of a special election
14 3 under this subsection must be paid by the county. The
14 4 notice of the

~~special election~~

- ballot measure must

14 5 include full details of the proposal, including the
14 6 location of the proposed bridge, the rate of tax to be
14 7 levied, and all other conditions.
14 8 6. A tax to aid a company incorporated under the
14 9 laws of this state in the construction of a highway or
14 10 combination bridge across any navigable boundary river
14 11 of this state, commencing or terminating in the city
14 12 and suitable for use as highway, or for both highway
14 13 and railway purposes. This tax levy is subject to the
14 14 provisions of subsections 1 and 5. The levy is
14 15 limited to one dollar and thirty-five cents per
14 16 thousand dollars of the assessed value of taxable
14 17 property in the city. The estimated cost of the
14 18 bridge must be at least ten thousand dollars, and the
14 19 city aid may not exceed one-half of the estimated
14 20 cost. The notice of the

~~special election~~

- ballot

14 21 measure must include the name of the corporation to be
14 22 aided, and all conditions required of the corporation.
14 23 Tax moneys received for this purpose may not be paid
14 24 over by the county treasurer until the city has filed
14 25 a statement that the corporation has complied with all
14 26 conditions.

14 27 Sec. 35. Section [384.12](#), subsection 9, unnumbered
14 28 paragraph 1, Code 2001, is amended to read as follows:

14 29 A tax for aid to a public transportation company,
14 30 subject to the procedure provided in subsection 1

14 31

~~except the question must be submitted at a special~~

14 32

~~election~~

-. The levy is limited to three and three-
14 33 eighths cents per thousand dollars of assessed value.
14 34 In addition to any other conditions the following
14 35 requirements must be met before moneys received for
14 36 this purpose may be paid over by the county treasurer:
14 37 Sec. 36. Section [384.12](#), subsection 20, Code 2001,
14 38 is amended to read as follows:
14 39 20. a. A tax that exceeds any tax levy limit
14 40 within this chapter, provided the question has been
14 41 submitted at

~~a special levy election~~

- one of the

14 42 elections specified in section 39.26, subsection 2,
14 43 and received a simple majority of the votes cast on
14 44 the proposition to authorize the enumerated levy limit
14 45 to be exceeded for the proposed budget year.

14 46

~~a. The election may be held as specified in this~~

14 47

~~subsection if notice is given by the city council, not~~

14 48

~~later than thirty two days before the second Tuesday~~

14 49

~~in March, to the county commissioner of elections that~~

14 50

~~the election is to be held.~~

15 1

~~b. An election under this subsection shall be held~~

15 2

~~on the second Tuesday in March and be conducted by the~~

15 3

~~county commissioner of elections in accordance with~~

15 4

~~the law.~~

15 5

~~c.~~

b. The ballot question shall be in

15 6 substantially the following form:

15 7 WHICH TAX LEVY SHALL BE ADOPTED FOR THE CITY OF

15 8

15 9 (Vote for only one of the following choices.)

15 10 CHANGE LEVY AMOUNT

15 11 Add to the existing levy amount a tax for the
15 12 purpose of (state purpose of proposed levy)

15 13 at a rate of ... (rate) which will provide an

15 14 additional \$.... (amount).

15 15 KEEP CURRENT LEVY

15 16 Continue under the current maximum rate of ...,

15 17 providing \$.... (amount).

15 18

~~d.~~

c. The commissioner of elections conducting the

15 19 election shall notify the city officials and other

15 20 county auditors where applicable, of the results

15 21 within two days of the canvass which shall be held

15 22 beginning at one o'clock on the second day following

15 23 the

~~special levy~~

~~election.~~

15 24

~~e.~~

- d. Notice of the

~~election~~

- ballot measure shall

15 25 be published twice in accordance with the provisions
15 26 of section 362.3, except that the first such notice
15 27 shall be given at least two weeks before the election.
15 28

~~f.~~

- e.

~~The~~

- If a special election, the cost of the
15 29 election shall be borne by the city.
15 30

~~g. The election provisions of this subsection~~

15 31

~~shall supersede other provisions for elections only to~~

15 32

~~the extent necessary to comply with the provisions~~

15 33

~~hereof.~~

15 34

~~h.~~

- f. The provisions of this subsection apply to
15 35 all cities, however organized, including special
15 36 charter cities which may adopt ordinances where
15 37 necessary to carry out these provisions.
15 38

~~i.~~

- g. The council shall certify the city's budget
15 39 with the tax askings not exceeding the amount approved
15 40 by the

~~special levy~~

- election.

15 41 Sec. 37. Section [384.24A](#), subsection 4, paragraph
15 42 b, subparagraph (2), Code 2001, is amended to read as
15 43 follows:

15 44 (2) If at any time before the end of the thirty-
15 45 day period after which a meeting may be held to take
15 46 action to enter into the loan agreement, a petition is
15 47 filed with the clerk of the city in the manner
15 48 provided by section 362.4, asking that the question of
15 49 entering into the loan agreement be submitted to the
15 50 registered voters of the city, the governing body
16 1 shall either by resolution declare the proposal to
16 2 enter into the loan agreement to have been abandoned
16 3 or shall direct the county commissioner of elections
16 4 to

~~call a special election upon~~

- submit the question of

16 5 entering into the loan agreement at one of the
16 6 elections specified in section 39.26, subsection 2.
16 7 However, for purposes of this paragraph, the petition

16 8 shall not require signatures in excess of one thousand
16 9 persons. The question to be placed on the ballot
16 10 shall be stated affirmatively in substantially the
16 11 following manner: Shall the city of enter into a
16 12 loan agreement in amount of \$.... for the purpose of
16 13? Notice of the

~~election and its conduct~~

~~ballot~~

16 14 measure shall be in the manner provided in section
16 15 384.26, subsections 2 through 4.

16 16 Sec. 38. Section [384.26](#), subsection 2, unnumbered
16 17 paragraph 1, Code 2001, is amended to read as follows:

16 18 Before the council may institute proceedings for
16 19 the issuance of bonds for a general corporate purpose,
16 20 it shall

~~call a special city election to vote upon~~

16 21 direct the county commissioner of elections to submit
16 22 the question of issuing the bonds at one of the
16 23 elections specified in section 39.26, subsection 2.

16 24 At the election the proposition must be submitted in
16 25 the following form:

16 26 Sec. 39. Section [384.26](#), subsection 3, Code 2001,
16 27 is amended to read as follows:

16 28 3. Notice of the

~~election~~

~~ballot measure~~ must be

16 29 given by publication as required by section 49.53 in a
16 30 newspaper of general circulation in the city. At the
16 31 election the ballot used for the submission of the
16 32 proposition must be in substantially the form for
16 33 submitting special questions at general elections.

16 34 Sec. 40. Section [384.26](#), subsection 5, paragraph
16 35 a, unnumbered paragraph 1, Code 2001, is amended to
16 36 read as follows:

16 37 Notwithstanding the provisions of subsection 2, a
16 38 council may, in lieu of

~~calling an~~

~~submitting the~~

16 39 proposition at election, institute proceedings for the
16 40 issuance of bonds for a general corporate purpose by
16 41 causing a notice of the proposal to issue the bonds,
16 42 including a statement of the amount and purpose of the
16 43 bonds, together with the maximum rate of interest
16 44 which the bonds are to bear, and the right to petition
16 45 for an election, to be published at least once in a
16 46 newspaper of general circulation within the city at
16 47 least ten days prior to the meeting at which it is
16 48 proposed to take action for the issuance of the bonds
16 49 subject to the following limitations:

16 50 Sec. 41. Section [384.26](#), subsection 5, paragraph
17 1 b, Code 2001, is amended to read as follows:

17 2 b. If at any time before the date fixed for taking
17 3 action for the issuance of the bonds, a petition is
17 4 filed with the clerk of the city in the manner
17 5 provided by section 362.4, asking that the question of
17 6 issuing the bonds be submitted to the registered
17 7 voters of the city, the council shall either by
17 8 resolution declare the proposal to issue the bonds to
17 9 have been abandoned or shall direct the county
17 10 commissioner of elections to

~~call a special election~~

17 11

~~upon~~

~~submit the question of issuing the bonds at one
17 12 of the elections specified in section 39.26,
17 13 subsection 2. Notice of the~~

~~election and its conduct~~

17 14 ballot measure shall be in the manner provided in the
17 15 preceding subsections of this section.
17 16 Sec. 42. Section 384.84A, subsection 2, unnumbered
17 17 paragraph 1, Code 2001, is amended to read as follows:
17 18 If, before the date fixed for taking action to
17 19 authorize the issuance of revenue bonds for the storm
17 20 water drainage construction project, a petition signed
17 21 by three percent of the registered voters of the city,
17 22 asking that the question of issuing revenue bonds for
17 23 the storm water drainage construction project be
17 24 submitted to the registered voters of the city, the
17 25 council, by resolution, shall declare the project
17 26 abandoned or shall direct the county commissioner of
17 27 elections to

~~call a special election upon~~

~~submit the~~
17 28 question of issuing the bonds for the storm water
17 29 drainage construction project at one of the elections
17 30 specified in section 39.26, subsection 2, if the cost
17 31 of the project and population of the city meet one of
17 32 the following criteria:
17 33 Sec. 43. Section 422A.1, unnumbered paragraph 3,
17 34 Code 2001, is amended to read as follows:
17 35 A city or county shall impose a hotel and motel tax
17 36 or increase the tax rate, only after an election at
17 37 which a majority of those voting on the question
17 38 favors imposition or increase. However, a hotel and
17 39 motel tax shall not be repealed or reduced in rate if
17 40 obligations are outstanding which are payable as
17 41 provided in section 422A.2, unless funds sufficient to
17 42 pay the principal, interest, and premium, if any, on
17 43 the outstanding obligations at and prior to maturity
17 44 have been properly set aside and pledged for that
17 45 purpose.

~~The election shall be held at the time of~~

17 46

~~that city's or county's general election or at the~~

17 47

~~time of a special election.~~

~~For a county, the~~

17 48 question shall be submitted at one of the elections
17 49 specified in section 39.26, subsection 1, and for a
17 50 city, the question shall be submitted at one of the
18 1 elections specified in section 39.26, subsection 2.
18 2 Sec. 44. Section 422A.2, subsection 4, paragraph
18 3 f, unnumbered paragraphs 1 and 2, Code 2001, are
18 4 amended to read as follows:
18 5 A city or county acting on behalf of an
18 6 unincorporated area may, in lieu of calling

~~an~~

~~- for the~~

18 7 question to be placed on the ballot at election,
18 8 institute proceedings for the issuance of bonds under
18 9 this section by causing a notice of the proposal to
18 10 issue the bonds, including a statement of the amount
18 11 and purpose of the bonds, together with the maximum
18 12 rate of interest which the bonds are to bear, and the
18 13 right to petition for an election, to be published at
18 14 least once in a newspaper of general circulation
18 15 within the city or unincorporated area at least ten
18 16 days prior to the meeting at which it is proposed to
18 17 take action for the issuance of the bonds.

18 18 If at any time before the date fixed for taking
18 19 action for the issuance of the bonds, a petition
18 20 signed by three percent of the registered voters of
18 21 the city or unincorporated area, asking that the
18 22 question of issuing the bonds be submitted to the
18 23 registered voters of the city or unincorporated area,
18 24 the council or board of supervisors acting on behalf
18 25 of an unincorporated area shall either by resolution
18 26 declare the proposal to issue the bonds to have been
18 27 abandoned or shall direct the county commissioner of
18 28 elections to

~~- call a special election upon~~

~~- submit the~~

18 29 question of issuing the bonds to the voters. For a
18 30 county, the question shall be submitted at one of the
18 31 elections specified in section 39.26, subsection 1.
18 32 For a city, the question shall be submitted at one of
18 33 the elections specified in section 39.26, subsection
18 34 2.

18 35 Sec. 45. Section [422B.1](#), subsection 5, Code 2001,
18 36 is amended to read as follows:

18 37 5. The county commissioner of elections shall
18 38 submit the question of imposition of a local option
18 39 tax at

~~- a state general election or at a special~~

~~-~~
18 40

~~- election held at any time other than the time of a~~

~~-~~
18 41

~~- city regular election~~

~~- one of the elections specified~~

18 42 in section 39.26, subsection 1.

~~- The election shall~~

~~-~~
18 43

~~- not be held sooner than sixty days after publication~~

~~-~~
18 44

~~- of notice of the ballot proposition.~~

~~- Notice of the~~

18 45 ballot measure shall be published at least sixty days
18 46 before the election. The ballot proposition shall
18 47 specify the type and rate of tax and in the case of a
18 48 vehicle tax the classes that will be exempt and in the
18 49 case of a local sales and services tax the date it
18 50 will be imposed which date shall not be earlier than
19 1 ninety days following the election. The ballot

19 2 proposition shall also specify the approximate amount
19 3 of local option tax revenues that will be used for
19 4 property tax relief and shall contain a statement as
19 5 to the specific purpose or purposes for which the
19 6 revenues shall otherwise be expended. If the county
19 7 board of supervisors decides under subsection 6 to
19 8 specify a date on which the local option sales and
19 9 services tax shall automatically be repealed, the date
19 10 of the repeal shall also be specified on the ballot.
19 11 The rate of the vehicle tax shall be in increments of
19 12 one dollar per vehicle as set by the petition seeking
19 13 to impose the tax. The rate of a local sales and
19 14 services tax shall not be more than one percent as set
19 15 by the governing body. The state commissioner of
19 16 elections shall establish by rule the form for the
19 17 ballot proposition which form shall be uniform
19 18 throughout the state.

19 19 Sec. 46. Section [422B.12](#), subsection 4, paragraph
19 20 a, unnumbered paragraph 2, Code 2001, is amended to
19 21 read as follows:

19 22 If at any time before the date fixed for taking
19 23 action for the issuance of the bonds, a petition
19 24 signed by three percent of the registered voters of
19 25 the bond issuer is filed, asking that the question of
19 26 issuing the bonds be submitted to the registered
19 27 voters, the governing body shall either by resolution
19 28 declare the proposal to issue the bonds to have been
19 29 abandoned or shall direct the county commissioner of
19 30 elections to

~~call a special election upon~~
~~submit the~~

19 31 question of issuing the bonds to the voters. For a
19 32 county, the question shall be submitted at one of the
19 33 elections specified in section 39.26, subsection 1.
19 34 For a city, the question shall be submitted at one of
19 35 the elections specified in section 39.26, subsection
19 36 2. The proposition of issuing bonds under this
19 37 subsection is not approved unless the vote in favor of
19 38 the proposition is equal to at least sixty percent of
19 39 the vote cast. If a petition is not filed, or if a
19 40 petition is filed and the proposition of issuing the
19 41 bonds is approved at an election, the governing body
19 42 acting on behalf of the issuer may proceed with the
19 43 authorization and issuance of the bonds. Bonds may be
19 44 issued for the purpose of refunding outstanding and
19 45 previously issued bonds under this subsection without
19 46 otherwise complying with the provisions of this
19 47 subsection.

19 48 Sec. 47. Section [422D.1](#), subsection 2, unnumbered
19 49 paragraph 1, Code 2001, is amended to read as follows:

19 50 The taxes for emergency medical services shall only
20 1 be imposed after an election at which a majority of
20 2 those voting on the question of imposing the tax or
20 3 combination of taxes specified in subsection 1,
20 4 paragraph "a" or "b", vote in favor of the question.
20 5 However, the tax or combination of taxes specified in
20 6 subsection 1 shall not be imposed on property within
20 7 or on residents of a benefited emergency medical
20 8 services district under chapter 357F. The question of
20 9 imposing the tax or combination of the taxes may be
20 10 submitted at

~~the regular city election, a special~~

~~election, or state general election~~

~~one of the~~

20 12 elections specified in section 39.26, subsection 2.

20 13 Notice of the question shall be provided by
20 14 publication at least sixty days before the time of the
20 15 election and shall identify the tax or combination of
20 16 taxes and the rate or rates, as applicable. If a
20 17 majority of those voting on the question approve the
20 18 imposition of the tax or combination of taxes, the tax
20 19 or combination of taxes shall be imposed as follows:

20 20 Sec. 48. Section 422E.2, subsection 2, paragraph
20 21 a, Code 2001, is amended to read as follows:

20 22 a. Upon receipt by a county board of supervisors
20 23 of a petition requesting imposition of a local sales
20 24 and services tax for infrastructure purposes, signed
20 25 by eligible electors of the whole county equal in
20 26 number to five percent of the persons in the whole
20 27 county who voted at the last preceding state general
20 28 election, the board shall within thirty days direct
20 29 the county commissioner of elections to submit the
20 30 question of imposition of the tax to the registered
20 31 voters of the whole county at one of the elections
20 32 specified in section 39.26, subsection 1.

20 33 Sec. 49. Section 422E.2, subsection 3, Code 2001,
20 34 is amended to read as follows:

20 35 3. The county commissioner of elections shall
20 36 submit the question of imposition of a local sales and
20 37 services tax for school infrastructure purposes at

~~a~~

20 38

~~state general election or at a special election held~~

20 39

~~at any time other than the time of a city regular~~

20 40

~~election~~

~~one of the elections specified in section~~

20 41 39.26, subsection 1.

~~The election shall not be held~~

20 42

~~sooner than sixty days after publication of notice of~~

20 43

~~the ballot proposition.~~

~~The ballot proposition shall~~

20 44 be published at least sixty days before the election.

20 45 The ballot proposition shall specify the rate of tax,
20 46 the date the tax will be imposed and repealed, and
20 47 shall contain a statement as to the specific purpose
20 48 or purposes for which the revenues shall be expended.
20 49 The dates for the imposition and repeal of the tax
20 50 shall be as provided in subsection 1. The rate of tax
21 1 shall not be more than one percent as set by the
21 2 county board of supervisors. The state commissioner
21 3 of elections shall establish by rule the form for the
21 4 ballot proposition which form shall be uniform
21 5 throughout the state.

21 6 Sec. 50. Section [422E.2](#), subsection 4, paragraph
21 7 a, Code 2001, is amended to read as follows:
21 8 a. The tax may be repealed or the rate increased,
21 9 but not above one percent, or decreased after an
21 10 election at which a majority of those voting on the
21 11 question of repeal or rate change favored the repeal
21 12 or rate change. The election at which the question of
21 13 repeal or rate change is offered shall be called and
21 14 held in the same manner and under the same conditions
21 15 as provided in this section for the election on the
21 16 imposition of the tax.

~~The election may be held at~~

21 17

~~any time but not sooner than sixty days following~~

21 18

~~publication of the ballot proposition.~~

~~The ballot~~

21 19 proposition shall be published at least sixty days
21 20 before the election. However, the tax shall not be
21 21 repealed before it has been in effect for one year.

21 22 Sec. 51. Section [422E.2](#), subsection 4, paragraph
21 23 b, unnumbered paragraph 1, Code 2001, is amended to
21 24 read as follows:

21 25 Within ten days of the election at which a majority
21 26 of those voting on the question favors the imposition,
21 27 repeal, or change in the rate of the tax, the county
21 28 auditor shall give written notice by sending a copy of
21 29 the abstract of the votes from the favorable election
21 30 to the director of revenue and finance of the result
21 31 of the election.

~~Election~~

~~The costs of placing the~~

21 32 question on the ballot at the election shall be
21 33 apportioned among school districts within the county
21 34 on a pro rata basis in proportion to the number of
21 35 registered voters in each school district and the
21 36 total number of registered voters in all of the school
21 37 districts within the county."

21 38

21 39

21 40

21 41 MILLAGE of Scott

21 42 HF 42.301 79

21 43 sc/cf