

House Amendment 1376

PAG LIN

1 1 Amend Senate File 445, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 1, line 9, by striking the word and
1 4 figures <December 31, 2022> and inserting the
1 5 following: <June 30, 2013>.
1 6 #2. Page 4, line 30, by striking the word and
1 7 figures <December 31, 2022> and inserting the
1 8 following: <June 30, 2013>.
1 9 #3. Page 12, line 23, by striking the figure
1 10 <2023> and inserting the following: <2013>.
1 11 #4. Page 12, by inserting after line 24 the
1 12 following:
1 13 _____. NEW SECTION. 422F.1 SCHOOL
1 14 MISCELLANEOUS INCOME FUND == STATE SALES TAX REVENUES.
1 15 1. A school miscellaneous income fund is created
1 16 as a separate and distinct fund in the state treasury
1 17 under the control of the department of revenue and
1 18 finance. Moneys in the fund include revenues
1 19 appropriated to the fund as provided in subsection 2
1 20 and other moneys deposited into or appropriated to the
1 21 fund.
1 22 2. For the fiscal year beginning July 1, 2013, and
1 23 for each subsequent fiscal year, there is appropriated
1 24 from the general fund of the state to the school
1 25 miscellaneous income fund an amount equal to the
1 26 amount raised during the fiscal year by a one percent
1 27 sales tax pursuant to chapter 422, division IV.
1 28 3. The moneys in the school miscellaneous income
1 29 fund shall be distributed during the fiscal year to
1 30 each school district on a per pupil basis. The amount
1 31 per pupil shall be determined by dividing the total
1 32 amount in the fund by the combined actual enrollment
1 33 for all school districts in the state. The actual
1 34 enrollment for each school district is the actual
1 35 enrollment figures reported by October 1 to the
1 36 department of management by the department of
1 37 education pursuant to section 257.6, subsection 1.
1 38 The combined actual enrollment count shall be
1 39 forwarded to the department of revenue and finance by
1 40 March 1, annually, for purposes of supplying estimated
1 41 tax payment figures and making estimated tax payments
1 42 pursuant to section 422F.2 for the following fiscal
1 43 year.
1 44 Sec. _____. NEW SECTION. 422F.2 DISTRIBUTION OF
1 45 FUND MONEYS.
1 46 1. The director of revenue and finance by August
1 47 15 of each fiscal year shall send to each school
1 48 district an estimate of the amount of moneys from the
1 49 school miscellaneous income fund each school district
1 50 will receive for the year and for each month of the
2 1 year. At the end of each month, the director may
2 2 revise the estimates for the year and remaining
2 3 months.
2 4 2. The director shall remit ninety=five percent of
2 5 the estimated distributions for the school district to
2 6 the school district on or before August 31 of the
2 7 fiscal year and on or before the last day of each
2 8 following month.
2 9 3. The director shall remit a final payment of the
2 10 remainder of distributions due for the fiscal year
2 11 before November 10 of the next fiscal year. If an
2 12 overpayment has resulted during the previous fiscal
2 13 year, the November payment shall be adjusted to
2 14 reflect any overpayment.
2 15 4. Moneys received by a school district pursuant
2 16 to this chapter may be used for any educational
2 17 purposes for which the school district may spend
2 18 moneys.
2 19 Sec. _____. NEW SECTION. 422F.3 EFFECTIVE DATE.
2 20 This chapter takes effect January 1, 2013.>
2 21 #5. Title page, line 6, by inserting after the
2 22 word the following: <, and providing for
2 23 state sales tax revenues to be used for school
2 24 educational purposes,>.

2 25
2 26
2 27
2 28 HOGG of Linn
2 29 SF 445.309 80
2 30 mg/cf
