

Senate File 2348

S-5143

1 Amend Senate File 2348 as follows:

2 1. Page 2, line 31, after <census.> by inserting
3 <Except for purposes of allocating local sales and
4 services tax receipts based on the county in which the
5 tax was collected under section 423B.7, subsection 1,
6 a city shall be deemed to be located in a qualified
7 county if a majority of the population of the city,
8 according to the 2010 federal decennial census, resides
9 in the qualified county.>

10 2. Page 8, by striking lines 20 and 21 and
11 inserting <tax effective on the ~~later of the date of~~
12 ~~the adoption of the repeal motion or the earliest date~~
13 specified in section 423B.6,>

14 3. Page 8, line 22, after <subsection 1> by
15 inserting <, following adoption of the motion>

16 4. Page 8, by striking lines 31 and 32 and
17 inserting <local sales and services tax effective on
18 the earliest date>

19 5. Page 8, line 33, after <subsection 1> by
20 inserting <, following adoption of the motion>

21 6. Page 9, by striking lines 5 and 6 and inserting
22 <local sales and services tax effective on the earliest
23 date>

24 7. Page 9, line 7, after <subsection 1> by
25 inserting <, following adoption of the motion>

26 8. Page 12, by striking lines 21 through 33 and
27 inserting:

28 <Sec. ____ . Section 423B.7, subsection 1, Code 2014,
29 is amended to read as follows:

30 1. a. Except as provided in ~~paragraph~~ paragraphs
31 "b" and "c", the director shall credit the local sales
32 and services tax receipts and interest and penalties
33 ~~from a county imposed tax~~ to the county's account
34 in the local sales and services tax fund ~~and from a~~
35 ~~city imposed tax under section 423B.1, subsection 2, to~~
36 ~~the city's account in the local sales and services tax~~
37 ~~fund~~ for the county in which the tax was collected. If
38 the director is unable to determine from which county
39 any of the receipts were collected, those receipts
40 shall be allocated among the possible counties based on
41 allocation rules adopted by the director.

42 b. ~~Notwithstanding paragraph "a",~~ The director
43 shall credit the designated amount of the increase in
44 local sales and services tax receipts, as computed in
45 section 423B.10, collected in an urban renewal area of
46 an eligible city that has adopted an ordinance pursuant
47 to section 423B.10, subsection 2, into a special city
48 account in the local sales and services tax fund.

49 c. The director shall credit the local sales and
50 services tax receipts and interest and penalties from

1 a city-imposed tax under section 423B.1, subsection 2,
2 to the city's account in the local sales and services
3 tax fund.>

MATT McCOY

JOE BOLKCOM