

COUNTY FEES AND EQUIPMENT CAR TAX JOINT SUBCOMMITTEE
OF THE
STANDING COMMITTEES ON WAYS AND MEANS

Report to Members of the
Second Session of the Sixty-seventh General Assembly

State of Iowa
1978

1977 REPORT

COUNTY FEES AND EQUIPMENT CAR TAX JOINT SUBCOMMITTEE
OF THE
SENATE AND HOUSE STANDING COMMITTEES ON WAYS AND MEANS

The eight-member Joint Subcommittee held the two meetings authorized during the 1977 interim to consider what, if anything, should be done in regard to the new rules issued by the Department of Revenue implementing Chapter 435 of the Code dealing with the property taxation of equipment car companies. They also considered making a recommendation of a bill draft to increase various county fees.

Members of the Joint Subcommittee are Senators Berl E. Priebe, Chairperson, Kevin Kelly, Norman Rodgers and Representatives Kenneth Miller, Walter Conlon, Sonja Egenes, Thomas J. Gilloon and Emil Pavich.

The first day of the two Subcommittee meetings of October 20-21 was devoted to presentations by the Department of Revenue and representatives of the equipment car companies on the history and effect of the new rules implementing Chapter 435 of the Code and presentations by various county recorders on the need for increases in some county fees. The second day was devoted to hearing additional presentations by other county officials and discussion by the Subcommittee members.

The Joint Subcommittee took no action in regard to the new rules implementing Chapter 435 but did request a study bill be drafted to provide for a gross receipts tax in lieu of the present property tax of Chapter 435. This bill was to be considered at the next meeting of the Subcommittee if an additional meeting was approved by the Legislative Council.

The Subcommittee also requested a study bill draft increasing certain county fees which bill was to be considered at that additional meeting.

Insofar as the request for an additional meeting was not approved, the Subcommittee did not have the opportunity to review and discuss the two study bills. Thus the Subcommittee has made no formal recommendations in regard to county fees or the equipment car tax.