

House File 2663 - Enrolled

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HOUSE FILE 2663

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1 3 AN ACT
1 4 RELATING TO THE REPEAL OF THE LOCAL OPTION SALES AND SERVICES
1 5 TAX FOR SCHOOL INFRASTRUCTURE PURPOSES BY USING THE REVE-
1 6 NUES FROM THE INCREASE IN THE STATE SALES AND USE TAXES
1 7 FOR REPLACING LOST SCHOOL DISTRICT REVENUES RESULTING FROM
1 8 THE REPEAL, PROVIDING PROPERTY TAX RELIEF, PROVIDING FOR
1 9 THE REDUCTION IN THE STATE SALES AND USE TAX, PROVIDING A
1 10 PENALTY, AND INCLUDING AN EFFECTIVE DATE PROVISION.
1 11
1 12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
1 13
1 14 Section 1. Section 257.4, subsection 1, paragraph b, Code
1 15 2007, is amended to read as follows:
1 16 b. For the budget year beginning July 1, ~~2006~~ 2008, and
1 17 succeeding budget years, the department of management shall
1 18 annually determine an adjusted additional property tax levy
1 19 and a statewide maximum adjusted additional property tax levy
1 20 rate, not to exceed the statewide average additional property
1 21 tax levy rate, calculated by dividing the total adjusted
1 22 additional property tax levy dollars statewide by the
1 23 statewide total net taxable valuation. For purposes of this
1 24 paragraph, the adjusted additional property tax levy shall be
1 25 that portion of the additional property tax levy corresponding
1 26 to the state cost per pupil multiplied by a school district's
1 27 weighted enrollment, and then multiplied by one hundred
1 28 percent less the regular program foundation base per pupil
1 29 percentage pursuant to section 257.1. The district shall
1 30 receive adjusted additional property tax levy aid in an amount
1 31 equal to the difference between the adjusted additional
1 32 property tax levy rate and the statewide maximum adjusted
1 33 additional property tax levy rate, as applied per thousand
1 34 dollars of assessed valuation on all taxable property in the
1 35 district. The statewide maximum adjusted additional property
2 1 tax levy rate shall be annually determined by the department
2 2 taking into account amounts allocated pursuant to section
2 3 257.15, subsection 4. The statewide maximum adjusted
2 4 additional property tax levy rate shall be annually determined
2 5 by the department taking into account amounts allocated
2 6 pursuant to section 257.15, subsection 4, and the balance of
2 7 the property tax equity and relief fund created in section
2 8 257.16A at the end of the calendar year.
2 9 Sec. 2. Section 257.15, subsection 4, Code 2007, is
2 10 amended to read as follows:
2 11 4. a. ALLOCATIONS FOR MAXIMUM ADJUSTED ADDITIONAL
2 12 PROPERTY TAX LEVY RATE CALCULATION AND ADJUSTED ADDITIONAL
2 13 PROPERTY TAX LEVY AID. The department of management shall
2 14 allocate from amounts appropriated pursuant to section 257.16,
2 15 subsection 1, and from funds appropriated from the property
2 16 tax equity and relief fund created in section 257.16A for the
2 17 purpose of calculating the statewide maximum adjusted
2 18 additional property tax levy rate and providing adjusted
2 19 additional property tax levy aid as provided in section 257.4,
2 20 subsection 1, paragraph "b", an amount ~~not to exceed the~~
2 21 following equal to the sum of subparagraphs (1) and (2) as
2 22 follows:
2 23 (1) From the amount appropriated from the general fund of
2 24 the state pursuant to section 257.16, subsection 1, equal to
2 25 the following:
2 26 ~~a-~~ (a) For the budget year beginning July 1, 2006, six
2 27 million dollars.
2 28 ~~b-~~ (b) For the budget year beginning July 1, 2007, twelve
2 29 million dollars.
2 30 ~~c-~~ (c) For the budget year beginning July 1, 2008,
2 31 eighteen million dollars.
2 32 ~~d-~~ (d) For the budget year beginning July 1, 2009, and
2 33 succeeding budget years, twenty-four million dollars.
2 34 (2) From the amount appropriated from the property tax
2 35 equity and relief fund created in section 257.16A.
3 1 b. After lowering all school district additional property
3 2 tax levy rates to the statewide maximum adjusted additional
3 3 property tax levy rate under paragraph "a", the department of

3 4 management shall use any remaining funds at the end of the
3 5 calendar year to further lower additional property taxes by
3 6 increasing for the budget year beginning the following July 1,
3 7 the state foundation base percentage. Moneys used pursuant to
3 8 this paragraph shall supplant an equal amount of the
3 9 appropriation made from the general fund of the state pursuant
3 10 to section 257.16 that represents the increase in state
3 11 foundation aid.

3 12 Sec. 3. NEW SECTION. 257.16A PROPERTY TAX EQUITY AND
3 13 RELIEF FUND.

3 14 1. A property tax equity and relief fund is created as a
3 15 separate and distinct fund in the state treasury under the
3 16 control of the department of management. Moneys in the fund
3 17 include revenues credited to the fund, appropriations made to
3 18 the fund, and other moneys deposited into the fund.

3 19 2. There is appropriated annually all moneys in the fund
3 20 to the department of management for purposes of section
3 21 257.15, subsection 4.

3 22 3. Notwithstanding section 8.33, any moneys remaining in
3 23 the property tax equity and relief fund at the end of a fiscal
3 24 year shall not revert to any other fund but shall remain in
3 25 the property tax equity and relief fund for use as provided in
3 26 this section for the following fiscal year.

3 27 Sec. 4. Section 423.2, subsection 1, unnumbered paragraph
3 28 1, Code Supplement 2007, is amended to read as follows:

3 29 There is imposed a tax of ~~five six~~ percent upon the sales
3 30 price of all sales of tangible personal property, consisting
3 31 of goods, wares, or merchandise, sold at retail in the state
3 32 to consumers or users except as otherwise provided in this
3 33 subchapter.

3 34 Sec. 5. Section 423.2, subsections 2, 3, 4, and 5, Code
3 35 Supplement 2007, are amended to read as follows:

4 1 2. A tax of ~~five six~~ percent is imposed upon the sales
4 2 price of the sale or furnishing of gas, electricity, water,
4 3 heat, pay television service, and communication service,
4 4 including the sales price from such sales by any municipal
4 5 corporation or joint water utility furnishing gas,
4 6 electricity, water, heat, pay television service, and
4 7 communication service to the public in its proprietary
4 8 capacity, except as otherwise provided in this subchapter,
4 9 when sold at retail in the state to consumers or users.

4 10 3. A tax of ~~five six~~ percent is imposed upon the sales
4 11 price of all sales of tickets or admissions to places of
4 12 amusement, fairs, and athletic events except those of
4 13 elementary and secondary educational institutions. A tax of
4 14 ~~five six~~ percent is imposed on the sales price of an entry fee
4 15 or like charge imposed solely for the privilege of
4 16 participating in an activity at a place of amusement, fair, or
4 17 athletic event unless the sales price of tickets or admissions
4 18 charges for observing the same activity are taxable under this
4 19 subchapter. A tax of ~~five six~~ percent is imposed upon that
4 20 part of private club membership fees or charges paid for the
4 21 privilege of participating in any athletic sports provided
4 22 club members.

4 23 4. A tax of ~~five six~~ percent is imposed upon the sales
4 24 price derived from the operation of all forms of amusement
4 25 devices and games of skill, games of chance, raffles, and
4 26 bingo games as defined in chapter 99B, and card game
4 27 tournaments conducted under section 99B.7B, that are operated
4 28 or conducted within the state, the tax to be collected from
4 29 the operator in the same manner as for the collection of taxes
4 30 upon the sales price of tickets or admission as provided in
4 31 this section. Nothing in this subsection shall legalize any
4 32 games of skill or chance or slot-operated devices which are
4 33 now prohibited by law.

4 34 The tax imposed under this subsection covers the total
4 35 amount from the operation of games of skill, games of chance,
5 1 raffles, and bingo games as defined in chapter 99B, card game
5 2 tournaments conducted under section 99B.7B, and musical
5 3 devices, weighing machines, shooting galleries, billiard and
5 4 pool tables, bowling alleys, pinball machines, slot-operated
5 5 devices selling merchandise not subject to the general sales
5 6 taxes and on the total amount from devices or systems where
5 7 prizes are in any manner awarded to patrons and upon the
5 8 receipts from fees charged for participation in any game or
5 9 other form of amusement, and generally upon the sales price
5 10 from any source of amusement operated for profit, not
5 11 specified in this section, and upon the sales price from which
5 12 tax is not collected for tickets or admission, but tax shall
5 13 not be imposed upon any activity exempt from sales tax under
5 14 section 423.3, subsection 78. Every person receiving any

5 15 sales price from the sources described in this section is
5 16 subject to all provisions of this subchapter relating to
5 17 retail sales tax and other provisions of this chapter as
5 18 applicable.

5 19 5. There is imposed a tax of ~~five six~~ percent upon the
5 20 sales price from the furnishing of services as defined in
5 21 section 423.1.

5 22 Sec. 6. Section 423.2, subsection 7, paragraph a,
5 23 unnumbered paragraph 1, Code Supplement 2007, is amended to
5 24 read as follows:

5 25 A tax of ~~five six~~ percent is imposed upon the sales price
5 26 from the sales, furnishing, or service of solid waste
5 27 collection and disposal service.

5 28 Sec. 7. Section 423.2, subsection 8, paragraph a, Code
5 29 Supplement 2007, is amended to read as follows:

5 30 a. A tax of ~~five six~~ percent is imposed on the sales price
5 31 from sales of bundled transactions. For the purposes of this
5 32 subsection, a "bundled transaction" is the retail sale of two
5 33 or more distinct and identifiable products, except real
5 34 property and services to real property, which are sold for one
5 35 nonitemized price. A "bundled transaction" does not include
6 1 the sale of any products in which the sales price varies, or
6 2 is negotiable, based on the selection by the purchaser of the
6 3 products included in the transaction.

6 4 Sec. 8. Section 423.2, subsection 9, Code Supplement 2007,
6 5 is amended to read as follows:

6 6 9. A tax of ~~five six~~ percent is imposed upon the sales
6 7 price from any mobile telecommunications service which this
6 8 state is allowed to tax by the provisions of the federal
6 9 Mobile Telecommunications Sourcing Act, Pub. L. No. 106=252, 4
6 10 U.S.C. } 116 et seq. For purposes of this subsection, taxes
6 11 on mobile telecommunications service, as defined under the
6 12 federal Mobile Telecommunications Sourcing Act that are deemed
6 13 to be provided by the customer's home service provider, shall
6 14 be paid to the taxing jurisdiction whose territorial limits
6 15 encompass the customer's place of primary use, regardless of
6 16 where the mobile telecommunications service originates,
6 17 terminates, or passes through and shall in all other respects
6 18 be taxed in conformity with the federal Mobile
6 19 Telecommunications Sourcing Act. All other provisions of the
6 20 federal Mobile Telecommunications Sourcing Act are adopted by
6 21 the state of Iowa and incorporated into this subsection by
6 22 reference. With respect to mobile telecommunications service
6 23 under the federal Mobile Telecommunications Sourcing Act, the
6 24 director shall, if requested, enter into agreements consistent
6 25 with the provisions of the federal Act.

6 26 Sec. 9. Section 423.2, subsection 11, Code Supplement
6 27 2007, is amended to read as follows:

6 28 11. a. All revenues arising under the operation of the
6 29 provisions of this section shall be deposited into the general
6 30 fund of the state.

6 31 b. Subsequent to the deposit into the general fund of the
6 32 state and after the transfer of such revenues collected under
6 33 chapter 423B, the department shall transfer one-sixth of such
6 34 remaining revenues to the secure an advanced vision for
6 35 education fund created in section 423F.2. This paragraph is
7 1 repealed December 31, 2029.

7 2 Sec. 10. Section 423.2, Code Supplement 2007, is amended
7 3 by adding the following new subsection:

7 4 NEW SUBSECTION. 13. The sales tax rate of six percent is
7 5 reduced to five percent on January 1, 2030.

7 6 Sec. 11. Section 423.5, unnumbered paragraph 1, Code 2007,
7 7 is amended to read as follows:

7 8 ~~An~~ Except as provided in subsection 3, an excise tax at the
7 9 rate of five six percent of the purchase price or installed
7 10 purchase price is imposed on the following:

7 11 Sec. 12. Section 423.5, subsection 3, Code 2007, is
7 12 amended to read as follows:

7 13 3. ~~The~~ An excise tax at the rate of five percent is
7 14 imposed on the use of vehicles subject to registration, or
7 15 subject only to the issuance of a certificate of title and the
7 16 use of leased vehicles, on the amount subject to tax as
7 17 calculated pursuant to section 423.27.

7 18 Sec. 13. Section 423.5, Code 2007, is amended by adding
7 19 the following new subsection:

7 20 NEW SUBSECTION. 9. The use tax rate of six percent is
7 21 reduced to five percent on January 1, 2030.

7 22 Sec. 14. Section 423.43, Code Supplement 2007, is amended
7 23 to read as follows:

7 24 423.43 DEPOSIT OF REVENUE == APPROPRIATIONS.

7 25 1. a. Except as otherwise provided in subsection 2 and

7 26 section 328.36, all revenues arising under the operation of
7 27 the use tax under subchapter III shall be deposited into the
7 28 general fund of the state.

7 29 b. Subsequent to the deposit into the general fund of the
7 30 state and after the transfer of such revenues collected under
7 31 chapter 423B, the department shall transfer one-sixth of such
7 32 remaining revenues to the secure an advanced vision for
7 33 education fund created in section 423F.2. This paragraph is
7 34 repealed December 31, 2029.

7 35 2. Except as otherwise provided in section 312.2,
8 1 subsection 14, all revenues derived from the use tax on motor
8 2 vehicles, trailers, and motor vehicle accessories and
8 3 equipment as collected pursuant to sections 423.26 and 423.27
8 4 shall be deposited and credited to the road use tax fund and
8 5 shall be used exclusively for the construction, maintenance,
8 6 and supervision of public highways, except as follows:

8 7 1. a. Notwithstanding any provision of this section which
8 8 provides that all revenues derived from the use tax on motor
8 9 vehicles, trailers, and motor vehicle accessories and
8 10 equipment as collected pursuant to sections 423.26 and 423.27
8 11 shall be deposited and credited to the road use tax fund,
8 12 eighty Eighty percent of the revenues collected pursuant to
8 13 sections 423.26 and 423.27 shall be deposited and credited as
8 14 follows:

8 15 a. (1) Twenty-five percent of all such revenue, up to a
8 16 maximum of four million two hundred fifty thousand dollars per
8 17 quarter, shall be deposited into and credited to the Iowa
8 18 comprehensive petroleum underground storage tank fund created
8 19 in section 455G.3, and the moneys so deposited are a
8 20 continuing appropriation for expenditure under chapter 455G,
8 21 and moneys so appropriated shall not be used for other
8 22 purposes.

8 23 b. (2) Any such revenues remaining shall be credited to
8 24 the road use tax fund.

8 25 2. b. Notwithstanding any other provision of this section
8 26 that provides that all revenue derived from the use tax on
8 27 motor vehicles, trailers, and motor vehicle accessories and
8 28 equipment as collected pursuant to section 423.26 shall be
8 29 deposited and credited to the road use tax fund, twenty Twenty
8 30 percent of the revenues collected pursuant to section 423.26
8 31 shall be credited and deposited as follows: one-half

8 32 (1) One-half to the road use tax fund and one-half.

8 33 (2) One-half to the primary road fund to be used for the
8 34 commercial and industrial highway network.

8 35 3. All other revenue arising under the operation of the
9 1 use tax under subchapter III shall be credited to the general
9 2 fund of the state.

9 3 Sec. 15. Section 423E.3, subsections 1, 2, 3, and 4, Code
9 4 2007, are amended by striking the subsections.

9 5 Sec. 16. Section 423E.3, subsection 5, paragraphs a, b,
9 6 and c, Code 2007, are amended by striking the paragraphs.

9 7 Sec. 17. Section 423E.3, subsections 6 and 7, Code 2007,
9 8 are amended by striking the subsections.

9 9 Sec. 18. Section 423E.4, subsection 1, Code 2007, is
9 10 amended by striking the subsection.

9 11 Sec. 19. Section 423E.4, subsection 2, paragraph b,
9 12 subparagraph (3), Code 2007, is amended to read as follows:

9 13 (3) A school district that is located in whole or in part
9 14 in a county that voted on and approved the extension of the
9 15 local sales and services tax for school infrastructure
9 16 purposes pursuant to section 423E.2, subsection 5, Code 2007,
9 17 on or after April 1, 2003, shall receive for any extended
9 18 period an amount equal to its pro rata share of the local
9 19 sales and services tax receipts as provided in section 423E.3,
9 20 subsection 5, paragraph "d", not to exceed its guaranteed
9 21 school infrastructure amount. However, if the school
9 22 district's pro rata share is less than its guaranteed school
9 23 infrastructure amount, the district shall receive an
9 24 additional amount equal to its supplemental school
9 25 infrastructure amount.

9 26 Sec. 20. Section 423E.4, subsection 3, paragraph a, Code
9 27 2007, is amended to read as follows:

9 28 a. The director of revenue by August 15 of each fiscal
9 29 year shall compute the guaranteed school infrastructure amount
9 30 for each school district, each school district's sales tax
9 31 capacity per student for each county, the statewide tax
9 32 revenues per student, and the supplemental school
9 33 infrastructure amount for the coming fiscal year.

9 34 Sec. 21. Section 423E.4, subsection 3, paragraph b,
9 35 subparagraph (2), Code 2007, is amended to read as follows:

10 1 (2) "Sales tax capacity per student" means for a school

10 2 district the estimated amount of revenues that a school
10 3 district ~~receives or~~ would receive if a local sales and
10 4 services tax for school infrastructure purposes ~~is~~ was imposed
10 5 at one percent in the county pursuant to section 423E.2, Code
10 6 2007, as computed in subsection 8, divided by the school
10 7 district's actual enrollment as determined in section 423E.3,
10 8 subsection 5, paragraph "d".
10 9 Sec. 22. Section 423E.4, subsection 3, paragraph b,
10 10 subparagraph (3), Code 2007, is amended by striking the
10 11 subparagraph and inserting in lieu thereof the following:
10 12 (3) "Statewide tax revenues per student" means the amount
10 13 determined by estimating the total revenues that would be
10 14 generated by a one percent local option sales and services tax
10 15 for school infrastructure purposes if imposed by all the
10 16 counties during the entire fiscal year, as computed in
10 17 subsection 8, and dividing this estimated revenue amount by
10 18 the sum of the combined actual enrollment for all counties as
10 19 determined in section 423E.3, subsection 5, paragraph "d",
10 20 subparagraph (2).
10 21 Sec. 23. Section 423E.4, subsection 4, paragraph a, Code
10 22 2007, is amended to read as follows:
10 23 a. For the purposes of distribution under subsection 2,
10 24 paragraph "b", subparagraph (1), a school district with a
10 25 sales tax capacity per student below its guaranteed school
10 26 infrastructure amount shall use the amount equal to the
10 27 guaranteed school infrastructure amount less the pro rata
10 28 share amount in accordance with section 423E.3, subsection 5,
10 29 paragraph "d", for the purpose of paying principal and
10 30 interest on outstanding bonds previously issued for school
10 31 infrastructure purposes as defined in section 423E.1,
10 32 subsection 3, Code 2007. Any money remaining after the
10 33 payment of all principal and interest on outstanding bonds
10 34 previously issued for infrastructure purposes may be used for
10 35 any authorized infrastructure purpose of the school district.
11 1 If a majority of the voters in the school district approves
11 2 the use of revenue pursuant to a revenue purpose statement in
11 3 an election held after July 1, 2003, in the school district
11 4 pursuant to section 423E.2, Code 2007, the school district may
11 5 use the amount for the purposes specified in its revenue
11 6 purpose statement.
11 7 Sec. 24. Section 423E.4, subsection 7, Code 2007, is
11 8 amended to read as follows:
11 9 7. Notwithstanding subsection 2 ~~of this section~~ or any
11 10 other provision to the contrary, a school district that is
11 11 located in whole or in part in a county that has not
11 12 previously imposed the local sales and services tax for school
11 13 infrastructure, and which votes on and approves the tax at a
11 14 rate of one percent ~~on or after January 1, 2007, and before~~
11 15 July 1, 2008 2007, shall receive an amount equal to its pro
11 16 rata share of the local sales and services tax receipts as
11 17 provided in section 423E.3, subsection 5, paragraph "d", for a
11 18 period corresponding to one-half the duration of the tax
11 19 authorized by the voters. For the second half of the duration
11 20 of the tax authorized by the voters, local sales and services
11 21 tax receipts shall be distributed as otherwise applicable
11 22 pursuant to subsection 2 ~~of this section~~.
11 23 Sec. 25. Section 423E.4, Code 2007, is amended by adding
11 24 the following new subsection:
11 25 NEW SUBSECTION. 8. For purposes of calculating the amount
11 26 generated in a county, the sales tax capacity per student and
11 27 the statewide tax revenues per student under subsections 2 and
11 28 3, the following shall apply:
11 29 a. For fiscal years beginning on or after July 1, 2008,
11 30 the amount of revenues generated in a county by a one percent
11 31 local option sales and services tax for school infrastructure
11 32 purposes shall be deemed to equal the following:
11 33 (1) For the fiscal year beginning July 1, 2008, the amount
11 34 of revenues generated in a county equals the amount of
11 35 revenues generated in that county during the fiscal year
12 1 beginning July 1, 2007, increased or decreased by the revenue
12 2 factor, as computed in subparagraph (3).
12 3 (2) For fiscal years beginning on or after July 1, 2009,
12 4 the amount of revenues generated in a county equals the amount
12 5 of revenues generated in that county during the previous
12 6 fiscal year, as computed in this paragraph, increased or
12 7 decreased by the revenue factor, as computed in subparagraph
12 8 (3).
12 9 (3) The revenue factor for a fiscal year equals the
12 10 percentage change in the amount of state sales and use tax
12 11 revenues to be deposited in the general fund of the state for
12 12 that fiscal year compared to the amount of such revenues for

12 13 the previous fiscal year as estimated by the revenue
12 14 estimating conference at its latest meeting in the previous
12 15 fiscal year.

12 16 b. For fiscal years beginning on or after July 1, 2008,
12 17 the total statewide amount of revenues generated by a one cent
12 18 local option sales and services tax for school infrastructure
12 19 purposes shall be equal to the total of the amounts computed
12 20 under paragraph "a" for all counties for the fiscal year.

12 21 Sec. 26. Section 423E.5, Code 2007, is amended to read as
12 22 follows:

12 23 423E.5 BONDING.

12 24 The board of directors of a school district shall be
12 25 authorized to issue negotiable, interest-bearing school bonds,
12 26 without election, and utilize tax receipts derived from the
12 27 sales and services tax for school infrastructure purposes and
12 28 the supplemental school infrastructure amount distributed
12 29 pursuant to section 423E.4, subsection 2, paragraph "b", and
12 30 revenues received pursuant to section 423F.2, for principal
12 31 and interest repayment. Proceeds of the bonds issued pursuant
12 32 to this section shall be utilized solely for school
12 33 infrastructure needs as school infrastructure is defined in
12 34 section 423E.1, subsection 3, Code 2007, and section 423F.3.

12 35 Bonds issued under this section may be sold at public sale as
13 1 provided in chapter 75, or at private sale, without notice and
13 2 hearing as provided in section 73A.12. Bonds may bear dates,
13 3 bear interest at rates not exceeding that permitted by chapter
13 4 74A, mature in one or more installments, be in registered
13 5 form, carry registration and conversion privileges, be payable
13 6 as to principal and interest at times and places, be subject
13 7 to terms of redemption prior to maturity with or without
13 8 premium, and be in one or more denominations, all as provided
13 9 by the resolution of the board of directors authorizing their
13 10 issuance. The resolution may also prescribe additional
13 11 provisions, terms, conditions, and covenants which the board
13 12 of directors deems advisable, including provisions for
13 13 creating and maintaining reserve funds, the issuance of
13 14 additional bonds ranking on a parity with such bonds and
13 15 additional bonds junior and subordinate to such bonds, and
13 16 that such bonds shall rank on a parity with or be junior and
13 17 subordinate to any bonds which may be then outstanding. Bonds
13 18 may be issued to refund outstanding and previously issued
13 19 bonds under this section. ~~Local option sales and services tax~~

~~13 20 revenue~~ The bonds are a contract between contractual
13 21 obligation of the school district and holders, and the
13 22 resolution issuing the bonds and pledging local option sales
13 23 and services tax revenues or its share of the revenues
13 24 distributed pursuant to section 423F.2 to the payment of
13 25 principal and interest on the bonds is a part of the contract.
13 26 Bonds issued pursuant to this section shall not constitute
13 27 indebtedness within the meaning of any constitutional or
13 28 statutory debt limitation or restriction, and shall not be
13 29 subject to any other law relating to the authorization,
13 30 issuance, or sale of bonds.

13 31 A school district ~~in which a local option sales tax for~~
~~13 32 school infrastructure purposes has been imposed~~ shall be
13 33 authorized to enter into a chapter 28E agreement with one or
13 34 more cities or a county whose boundaries encompass all or a
13 35 part of the area of the school district. A city or cities
14 1 entering into a chapter 28E agreement shall be authorized to
14 2 expend its designated portion of the ~~local option sales and~~
~~14 3 services tax~~ revenues for any valid purpose permitted in this
14 4 chapter or authorized by the governing body of the city. A
14 5 county entering into a chapter 28E agreement with a school
14 6 district ~~in which a local option sales tax for school~~
~~14 7 infrastructure purposes has been imposed~~ shall be authorized
14 8 to expend its designated portion of the ~~local option sales and~~
~~14 9 services tax~~ revenues to provide property tax relief within
14 10 the boundaries of the school district located in the county.
14 11 A school district ~~where a local option sales and services tax~~
~~14 12 is imposed~~ is also authorized to enter into a chapter 28E
14 13 agreement with another school district, a community college,
14 14 or an area education agency which is located partially or
14 15 entirely in or is contiguous to the county where the ~~tax is~~
~~14 16 imposed~~ school district is located. The school district or
14 17 community college shall only expend its designated portion of
14 18 the ~~local option sales and services tax~~ revenues for
14 19 infrastructure purposes. The area education agency shall only
14 20 expend its designated portion of the ~~local option school~~
~~14 21 infrastructure sales tax~~ revenues for infrastructure and
14 22 maintenance purposes.

14 23 The governing body of a city may authorize the issuance of

14 24 bonds which are payable from its designated portion of the
14 25 revenues ~~of the local option sales and services tax to be~~
14 26 ~~received under this section~~, and not from property tax, by
14 27 following the authorization procedures set forth for cities in
14 28 section 384.83. A city may pledge irrevocably any amount
14 29 derived from its designated portions of the revenues ~~of the~~
14 30 ~~local option sales and services tax~~ to the support or payment
14 31 of such bonds.

14 32 Sec. 27. NEW SECTION. 423F.1 LEGISLATIVE INTENT.

14 33 It is the intent of the general assembly that the increase
14 34 in the state sales, services, and use taxes under chapter 423,
14 35 subchapters II and III, from five percent to six percent on
15 1 July 1, 2008, shall be used solely for purposes of providing
15 2 revenues to local school districts under this chapter to be
15 3 used solely for school infrastructure purposes or school
15 4 district property tax relief.

15 5 Sec. 28. NEW SECTION. 423F.2 REPEAL OF LOCAL SALES AND
15 6 SERVICES TAXES == SECURE AN ADVANCED VISION FOR EDUCATION
15 7 FUND.

15 8 1. a. After July 1, 2008, all local sales and services
15 9 taxes for school infrastructure purposes imposed under chapter
15 10 423E are repealed. After July 1, 2008, a county no longer has
15 11 the authority under chapter 423E or any other provision of law
15 12 to impose or to extend an existing local sales and services
15 13 tax for school infrastructure purposes.

15 14 b. The increase in the state sales, services, and use
15 15 taxes under chapter 423, subchapters II and III, from five
15 16 percent to six percent shall replace the repeal of the
15 17 county's local sales and services tax for school
15 18 infrastructure purposes. The distribution of moneys in the
15 19 secure an advanced vision for education fund and the use of
15 20 the moneys for infrastructure purposes or property tax relief
15 21 shall be as provided in this chapter. However, the formula
15 22 for the distribution of the moneys in the fund shall be based
15 23 upon amounts that would have been received if the local sales
15 24 and services taxes under chapter 423E, Code 2007, continued in
15 25 existence, as computed pursuant to section 423E.4, subsection
15 26 8.

15 27 c. To the extent that any school district has issued bonds
15 28 anticipating the proceeds of a local sales and services tax
15 29 for school infrastructure purposes prior to July 1, 2008, the
15 30 pledge of such tax receipts for the payment of principal and
15 31 interest on such bonds shall be replaced by a pledge of its
15 32 share of the revenues the school district receives under this
15 33 section.

15 34 2. A secure an advanced vision for education fund is
15 35 created as a separate and distinct fund in the state treasury
16 1 under the control of the department of revenue. Moneys in the
16 2 fund include revenues credited to the fund pursuant to this
16 3 chapter, appropriations made to the fund, and other moneys
16 4 deposited into the fund. Subject to subsection 3, any amounts
16 5 disbursed from the fund shall be utilized for school
16 6 infrastructure purposes or property tax relief.

16 7 3. The moneys available in a fiscal year in the secure an
16 8 advanced vision for education fund shall be distributed by the
16 9 department of revenue to each school district in an amount
16 10 equal to the amount the school district would have received
16 11 pursuant to the formula in section 423E.4 as if the local
16 12 sales and services tax for school infrastructure purposes was
16 13 imposed. Moneys in a fiscal year that are in excess of that
16 14 needed to provide each school district with its formula amount
16 15 shall be distributed and credited to the property tax equity
16 16 and relief fund created in section 257.16A.

16 17 4. a. The director of revenue by August 15 of each fiscal
16 18 year shall send to each school district an estimate of the
16 19 amount of tax moneys each school district will receive for the
16 20 year and for each month of the year. At the end of each
16 21 month, the director may revise the estimates for the year and
16 22 remaining months.

16 23 b. The director shall remit ninety-five percent of the
16 24 estimated tax receipts for the school district to the school
16 25 district on or before August 31 of the fiscal year and on or
16 26 before the last day of each following month.

16 27 c. The director shall remit a final payment of the
16 28 remainder of tax moneys due for the fiscal year before
16 29 November 10 of the next fiscal year. If an overpayment has
16 30 resulted during the previous fiscal year, the November payment
16 31 shall be adjusted to reflect any overpayment.

16 32 Sec. 29. NEW SECTION. 423F.3 USE OF REVENUES.

16 33 1. A school district receiving revenues from the secure an
16 34 advanced vision for education fund under this chapter without

16 35 a valid revenue purpose statement shall expend the revenues
17 1 subject to subsections 2 and 3 for the following purposes:
17 2 a. Reduction of bond levies under sections 298.18 and
17 3 298.18A and all other debt levies.
17 4 b. Reduction of the regular and voter-approved physical
17 5 plant and equipment levy under section 298.2.
17 6 c. Reduction of the public educational and recreational
17 7 levy under section 300.2.
17 8 d. Reduction of the schoolhouse tax levy under section
17 9 278.1, subsection 7, Code 1989.
17 10 e. For any authorized infrastructure purpose of the school
17 11 district as defined in subsection 6.
17 12 f. For the payment of principal and interest on bonds
17 13 issued under sections 423E.5 and 423F.4.

17 14 2. A revenue purpose statement in existence for the
17 15 expenditure of local sales and services tax for school
17 16 infrastructure purposes imposed by a county pursuant to
17 17 section 423E.2, Code 2007, prior to July 1, 2008, shall remain
17 18 in effect until amended or extended. The board of directors
17 19 of a school district may take action to adopt or amend a
17 20 revenue purpose statement specifying the specific purposes for
17 21 which the revenues received from the secure an advanced vision
17 22 for education fund will be expended. If a school district is
17 23 located in a county which has imposed a local sales and
17 24 services tax for school infrastructure purposes prior to July
17 25 1, 2008, this action shall be taken before expending or
17 26 anticipating revenues to be received after the unextended term
17 27 of the tax unless the school district elects to adopt a
17 28 revenue purpose statement as provided in subsection 3.

17 29 3. a. If the board of directors adopts a resolution to
17 30 use funds received under the operation of this chapter solely
17 31 for providing property tax relief by reducing indebtedness
17 32 from the levies specified under section 298.2 or 298.18, the
17 33 board of directors may approve a revenue purpose statement for
17 34 that purpose without submitting the revenue purpose statement
17 35 to a vote of the electors.

18 1 b. If the board of directors intends to use funds for
18 2 purposes other than those listed in paragraph "a", or change
18 3 the use of funds to purposes other than those listed in
18 4 paragraph "a", the board shall adopt a revenue purpose
18 5 statement, subject to approval of the electors, listing the
18 6 proposed use of the funds. School districts shall submit the
18 7 statement to the voters no later than sixty days prior to the
18 8 expiration of any existing revenue purpose statement or change
18 9 in use not included in the existing revenue purpose statement.

18 10 c. The board secretary shall notify the county
18 11 commissioner of elections of the intent to take the issue to
18 12 the voters. The county commissioner of elections shall
18 13 publish the notices required by law for special or general
18 14 elections, and the election shall be held not sooner than
18 15 thirty days nor later than forty days after notice from the
18 16 school board. A majority of those voting on the question must
18 17 favor approval of the revenue purpose statement. If the
18 18 proposal is not approved, the school district shall not submit
18 19 the same or new revenue purpose statement to the electors for
18 20 a period of six months from the date of the previous election.

18 21 4. The revenues received pursuant to this chapter shall be
18 22 expended for the purposes specified in the revenue purpose
18 23 statement. If a board of directors has not approved a revenue
18 24 purpose statement, the revenues shall be expended in the order
18 25 listed in subsection 1 except that the payment of bonds for
18 26 which the revenues have been pledged shall be paid first.
18 27 Once approved, a revenue purpose statement is effective until
18 28 amended or repealed by the foregoing procedures. A revenue
18 29 purpose statement shall not be amended or repealed to reduce
18 30 the amount of revenue pledged to the payment of principal and
18 31 interest on bonds as long as any bonds authorized by sections
18 32 423E.5 and 423F.4 are outstanding unless funds sufficient to
18 33 pay principal, interest, and premium, if any, on the
18 34 outstanding obligations at or prior to maturity have been
18 35 properly set aside and pledged for that purpose.

19 1 5. A school district with a certified enrollment of fewer
19 2 than two hundred fifty pupils in the entire district or
19 3 certified enrollment of fewer than one hundred pupils in high
19 4 school shall not expend the amount received for new
19 5 construction without prior application to the department of
19 6 education and receipt of a certificate of need pursuant to
19 7 this subsection. A certificate of need is not required for
19 8 repairing schoolhouses or buildings, equipment, technology, or
19 9 transportation equipment for transporting students as provided
19 10 in section 298.3, or for construction necessary for compliance

19 11 with the federal Americans With Disabilities Act pursuant to
19 12 42 U.S.C. } 12101==12117. In determining whether a
19 13 certificate of need shall be issued or denied, the department
19 14 shall consider all of the following:

19 15 a. Enrollment trends in the grades that will be served at
19 16 the new construction site.

19 17 b. The infeasibility of remodeling, reconstructing, or
19 18 repairing existing buildings.

19 19 c. The fire and health safety needs of the school
19 20 district.

19 21 d. The distance, convenience, cost of transportation, and
19 22 accessibility of the new construction site to the students to
19 23 be served at the new construction site.

19 24 e. Availability of alternative, less costly, or more
19 25 effective means of serving the needs of the students.

19 26 f. The financial condition of the district, including the
19 27 effect of the decline of the budget guarantee and unspent
19 28 balance.

19 29 g. Broad and long-term ability of the district to support
19 30 the facility and the quality of the academic program.

19 31 h. Cooperation with other educational entities including
19 32 other school districts, area education agencies, postsecondary
19 33 institutions, and local communities.

19 34 6. a. For purposes of this chapter, "school
19 35 infrastructure" means those activities authorized in section
20 1 423E.1, subsection 3, Code 2007.

20 2 b. Additionally, "school infrastructure" includes the
20 3 payment or retirement of outstanding bonds previously issued
20 4 for school infrastructure purposes as defined in this
20 5 subsection, and the payment or retirement of bonds issued
20 6 under sections 423E.5 and 423F.4.

20 7 c. A school district that uses secure an advanced vision
20 8 for education fund moneys for school infrastructure shall
20 9 comply with the state building code in the absence of a local
20 10 building code.

20 11 7. The general assembly shall not alter the purposes for
20 12 which the revenues received under this section may be used
20 13 from infrastructure and property tax relief purposes to any
20 14 other purpose unless the bill is approved by a vote of at
20 15 least two-thirds of the members of both chambers of the
20 16 general assembly and is signed by the governor.

20 17 Sec. 30. NEW SECTION. 423F.4 BORROWING AUTHORITY FOR
20 18 SCHOOL DISTRICTS.

20 19 A school district may anticipate its share of the revenues
20 20 under section 423F.2 by issuing bonds in the manner provided
20 21 in section 423E.5. However, to the extent any school district
20 22 has issued bonds anticipating the proceeds of an extended
20 23 local sales and services tax for school infrastructure
20 24 purposes imposed by a county pursuant to chapter 423E, Code
20 25 2007, prior to July 1, 2008, the pledge of such revenues for
20 26 the payment of principal and interest on such bonds shall be
20 27 replaced by a pledge of its share of the revenues under
20 28 section 423F.2.

20 29 Sec. 31. NEW SECTION. 423F.5 CONTENTS OF FINANCIAL
20 30 AUDIT.

20 31 A school district shall include as part of its financial
20 32 audit for the budget year beginning July 1, 2007, and for each
20 33 subsequent budget year the amount received during the year
20 34 pursuant to chapter 423E or 423F, as applicable. In addition,
20 35 the financial audit shall include the amount of bond levies,
21 1 physical plant and equipment levy, and public educational and
21 2 recreational levy reduced as a result of the moneys received
21 3 under chapter 423E or 423F, as applicable. The amount of the
21 4 reductions shall be stated in terms of dollars and cents per
21 5 one thousand dollars of valuation and in total amount of
21 6 property tax dollars. Also included shall be an accounting of
21 7 the amount of moneys received which were spent for
21 8 infrastructure purposes pursuant to chapter 423E or 423F, as
21 9 applicable.

21 10 The auditor of state may prescribe necessary forms and
21 11 procedures for the consistent collection of the information
21 12 required by this section.

21 13 Sec. 32. NEW SECTION. 423F.6 REPEAL.

21 14 This chapter is repealed December 31, 2029.

21 15 Sec. 33. Section 423E.1, Code 2007, is repealed.

21 16 Sec. 34. Section 423E.2, Code Supplement 2007, is
21 17 repealed.

21 18 Sec. 35. CONSTRUCTION CONTRACTORS.

21 19 1. Construction contractors may make application to the
21 20 department of revenue for a refund of the additional one
21 21 percent tax paid under chapter 423 by reason of the increase

21 22 in the sales and use taxes from five to six percent for taxes
21 23 paid on goods, wares, or merchandise under the following
21 24 conditions:

21 25 a. The goods, wares, or merchandise are incorporated into
21 26 an improvement to real estate in fulfillment of a written
21 27 contract fully executed prior to July 1, 2008. The refund
21 28 shall not apply to equipment transferred in fulfillment of a
21 29 mixed construction contract.

21 30 b. The contractor has paid to the department of revenue or
21 31 to a retailer the full six percent tax.

21 32 c. The claim is filed on forms provided by the department
21 33 of revenue and is filed within one year of the date the tax is
21 34 paid.

21 35 2. A contractor who makes an erroneous application for
22 1 refund shall be liable for payment of the excess refund paid
22 2 plus interest at the rate in effect under section 421.7. In
22 3 addition, a contractor who willfully makes a false application
22 4 for refund is liable for a penalty equal to fifty percent of
22 5 the excess refund claimed. Excess refunds, penalties, and
22 6 interest due under this section may be enforced and collected
22 7 in the same manner as the tax imposed by chapter 423.

22 8 Sec. 36. APPLICABILITY. This section applies in regard to
22 9 the increase in the state sales and use taxes from five to six
22 10 percent. The six percent rate applies to all sales of taxable
22 11 personal property, consisting of goods, wares, or merchandise
22 12 if delivery occurs on or after July 1, 2008. The six percent
22 13 use tax rate applies to the use of property when the first
22 14 taxable use in this state occurs on or after July 1, 2008.
22 15 The six percent rate applies to the gross receipts from the
22 16 sale, furnishing, or service of gas, electricity, water, heat,
22 17 pay television service, and communication service if the date
22 18 of billing the customer is on or after July 1, 2008. In the
22 19 case of a service contract entered into prior to July 1, 2008,
22 20 which contract calls for periodic payments, the six percent
22 21 rate applies to those payments made or due on or after July 1,
22 22 2008. This periodic payment applies but is not limited to
22 23 tickets or admissions, private club membership fees, sources
22 24 of amusement, equipment rental, dry cleaning, reducing salons,
22 25 dance schools, and all other services subject to tax, except
22 26 the aforementioned utility services which are subject to a
22 27 special transitional rule. Unlike periodic payments under
22 28 service contracts, installment sales of goods, wares, and
22 29 merchandise are subject to the full amount of sales or use tax
22 30 when the sales contract is entered into or the property is
22 31 first used in Iowa.

22 32 COORDINATING AMENDMENTS

22 33 Sec. 37. Section 8.57, subsection 6, paragraph f, Code
22 34 Supplement 2007, is amended to read as follows:

22 35 f. There is appropriated from the rebuild Iowa
23 1 infrastructure fund to the secure an advanced vision for
23 2 education fund created in section ~~423E.4~~ 423F.2, for each
23 3 fiscal year of the fiscal period beginning July 1, ~~2004~~ 2008,
23 4 and ending June 30, 2014, the amount of the moneys in excess
23 5 of the first forty-seven million dollars credited to the
23 6 rebuild Iowa infrastructure fund during the fiscal year, not
23 7 to exceed ten million dollars.

23 8 Sec. 38. Section 76.4, Code 2007, is amended to read as
23 9 follows:

23 10 76.4 PERMISSIVE APPLICATION OF FUNDS.

23 11 Whenever the governing authority of such political
23 12 subdivision shall have on hand funds derived from any other
23 13 source than taxation which may be appropriated to the payment
23 14 either of interest or principal, or both principal and
23 15 interest of such bonds, such funds may be so appropriated and
23 16 used and the levy for the payment of the bonds correspondingly
23 17 reduced. This section shall not restrict the authority of a
23 18 political subdivision to apply sales and services tax receipts
23 19 collected pursuant to chapter 423B for such purpose.

23 20 Notwithstanding section ~~423E.1, subsection 3~~ 423F.3, a school
23 21 district may apply ~~local sales and services~~ tax receipts
23 22 ~~collected received~~ pursuant to chapter ~~423E~~ 423F for the
23 23 purposes of this section.

23 24 Sec. 39. Section 292.1, subsection 8, Code 2007, is
23 25 amended to read as follows:

23 26 8. "Sales tax capacity per pupil" means the estimated
23 27 amount of revenues that a school district receives or would
23 28 receive ~~if a local sales and services tax for school~~
~~23 29 infrastructure is imposed at one percent from the secure an~~
23 30 ~~advanced vision for education fund pursuant to section 423E.2~~
23 31 ~~423F.2, divided by the school district's basic enrollment for~~
23 32 ~~the budget year. For the budget year beginning July 1, 2000,~~

~~23 33 the school district's actual enrollment shall be used in the~~
~~23 34 calculation in place of the school district's basic enrollment~~
~~23 35 for the budget year.~~

24 1 Sec. 40. Section 292.2, subsection 1, paragraph c, Code
24 2 2007, is amended to read as follows:

24 3 c. The department of education, in consultation with the
24 4 department of revenue and the legislative services agency,
24 5 shall annually calculate the estimated ~~sales and services~~ tax
24 6 for school infrastructure, ~~if imposed at one percent,~~ that is
24 7 or would be received by each school district in the state
24 8 pursuant to section ~~423E.3~~ 423F.2. These calculations shall
24 9 be made on a total tax and on a tax per pupil basis for each
24 10 school district.

24 11 Sec. 41. Section 292.2, subsection 2, paragraph a,
24 12 subparagraph (2), Code 2007, is amended to read as follows:

24 13 (2) ~~Local sales and services tax~~ Tax moneys received
24 14 pursuant to section ~~423E.3~~ 423F.2.

24 15 Sec. 42. Section 292.2, subsection 3, paragraph i, Code
24 16 2007, is amended by striking the paragraph.

24 17 Sec. 43. Section 292.2, subsection 7, paragraph d, Code
24 18 2007, is amended to read as follows:

~~24 19 d. A school district for which a sales and services tax~~
~~24 20 for school infrastructure has not been imposed pursuant to~~
24 21 section 423E.2 or a school district receiving minimal revenues
24 22 under section ~~423E.3~~ 423F.2 when the total enrollment of the
24 23 school district is considered.

24 24 Sec. 44. Section 292.2, subsection 10, Code 2007, is
24 25 amended by striking the subsection.

24 26 Sec. 45. Section 312.1, subsection 4, Code 2007, is
24 27 amended to read as follows:

24 28 4. To the extent provided in section 423.43, subsection ~~±~~
24 29 2, paragraph ~~"b"~~ "a", subparagraph (2), from revenue derived
24 30 from the use tax, under chapter 423 on motor vehicles,
24 31 trailers, and motor vehicle accessories and equipment.

24 32 Sec. 46. Section 312.2, subsection 14, Code Supplement
24 33 2007, is amended to read as follows:

24 34 14. The treasurer of state, before making the allotments
24 35 provided for in this section, shall credit monthly from the
25 1 road use tax fund to the state department of transportation
25 2 from revenue credited to the road use tax fund under section
25 3 423.43, subsection ~~±~~ 2, paragraph ~~"b"~~ "a", subparagraph (2),
25 4 an amount equal to one-twentieth of eighty percent of the
25 5 revenue from the operation of section 423.26, to be used for
25 6 purposes of public transit assistance under chapter 324A.

25 7 Sec. 47. Section 321.34, subsection 7, paragraph c, Code
25 8 Supplement 2007, is amended to read as follows:

25 9 c. The fees for a collegiate registration plate are as
25 10 follows:

25 11 (1) A registration fee of twenty-five dollars.

25 12 (2) A special collegiate registration fee of twenty-five
25 13 dollars.

25 14 These fees are in addition to the regular annual
25 15 registration fee. The fees collected by the director under
25 16 this subsection shall be paid monthly to the treasurer of
25 17 state and credited by the treasurer of state to the road use
25 18 tax fund. Notwithstanding section 423.43 and prior to the
25 19 revenues being credited to the road use tax fund under section
25 20 423.43, subsection ~~±~~ 2, paragraph ~~"b"~~ "a", subparagraph (2),
25 21 the treasurer of state shall credit monthly from those
25 22 revenues respectively, to Iowa state university of science and
25 23 technology, the university of northern Iowa, and the state
25 24 university of Iowa, the amount of the special collegiate
25 25 registration fees collected in the previous month for
25 26 collegiate registration plates designed for the university.
25 27 The moneys credited are appropriated to the respective
25 28 universities to be used for scholarships for students
25 29 attending the universities.

25 30 Sec. 48. Section 321.34, subsection 10, paragraph c, Code
25 31 Supplement 2007, is amended to read as follows:

25 32 c. The special fees collected by the director under this
25 33 subsection shall be paid monthly to the treasurer of state and
25 34 credited to the road use tax fund. Notwithstanding section
25 35 423.43, and prior to the crediting of revenues to the road use
26 1 tax fund under section 423.43, subsection ~~±~~ 2, paragraph ~~"b"~~
26 2 "a", subparagraph (2), the treasurer of state shall transfer
26 3 monthly from those revenues to the Paul Ryan memorial fire
26 4 fighter safety training fund created pursuant to section
26 5 100B.12 the amount of the special fees collected in the
26 6 previous month for the fire fighter plates.

26 7 Sec. 49. Section 321.34, subsection 10A, paragraph b, Code
26 8 Supplement 2007, is amended to read as follows:

26 9 b. The special fees collected by the director under this
26 10 subsection shall be paid monthly to the treasurer of state and
26 11 credited to the road use tax fund. Notwithstanding section
26 12 423.43, and prior to the crediting of revenues to the road use
26 13 tax fund under section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~
26 14 "a", subparagraph (2), the treasurer of state shall transfer
26 15 monthly from those revenues to the emergency medical services
26 16 fund created in section 135.25 the amount of the special fees
26 17 collected in the previous month for issuance of emergency
26 18 medical services plates.

26 19 Sec. 50. Section 321.34, subsection 11, paragraph c,
26 20 unnumbered paragraph 1, Code Supplement 2007, is amended to
26 21 read as follows:

26 22 The special natural resources fee for letter number
26 23 designated natural resources plates is forty-five dollars.
26 24 The fee for personalized natural resources plates is
26 25 forty-five dollars which shall be paid in addition to the
26 26 special natural resources fee of forty-five dollars. The fees
26 27 collected by the director under this subsection shall be paid
26 28 monthly to the treasurer of state and credited to the road use
26 29 tax fund. Notwithstanding section 423.43, and prior to the
26 30 crediting of revenues to the road use tax fund under section
26 31 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a", subparagraph (2),
26 32 the treasurer of state shall credit monthly from those
26 33 revenues to the Iowa resources enhancement and protection fund
26 34 created pursuant to section 455A.18, the amount of the special
26 35 natural resources fees collected in the previous month for the
27 1 natural resources plates.

27 2 Sec. 51. Section 321.34, subsection 11A, paragraph c, Code
27 3 Supplement 2007, is amended to read as follows:

27 4 c. The special fee for letter number designated love our
27 5 kids plates is thirty-five dollars. The fee for personalized
27 6 love our kids plates is twenty-five dollars, which shall be
27 7 paid in addition to the special love our kids fee of
27 8 thirty-five dollars. The fees collected by the director under
27 9 this subsection shall be paid monthly to the treasurer of
27 10 state and credited to the road use tax fund. Notwithstanding
27 11 section 423.43, and prior to the crediting of revenues to the
27 12 road use tax fund under section 423.43, subsection ~~± 2~~,
27 13 paragraph ~~"b"~~ "a", subparagraph (2), the treasurer of state
27 14 shall transfer monthly from those revenues to the Iowa
27 15 department of public health the amount of the special fees
27 16 collected in the previous month for the love our kids plates.
27 17 Notwithstanding section 8.33, moneys transferred under this
27 18 subsection shall not revert to the general fund of the state.

27 19 Sec. 52. Section 321.34, subsection 11B, paragraph c, Code
27 20 Supplement 2007, is amended to read as follows:

27 21 c. The special fee for letter number designated motorcycle
27 22 rider education plates is thirty-five dollars. The fee for
27 23 personalized motorcycle rider education plates is twenty-five
27 24 dollars, which shall be paid in addition to the special
27 25 motorcycle rider education fee of thirty-five dollars. The
27 26 fees collected by the director under this subsection shall be
27 27 paid monthly to the treasurer of state and credited to the
27 28 road use tax fund. Notwithstanding section 423.43, and prior
27 29 to the crediting of revenues to the road use tax fund under
27 30 section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a",
27 31 subparagraph (2), the treasurer of state shall transfer

27 32 monthly from those revenues to the department for use in
27 33 accordance with section 321.180B, subsection 6, the amount of
27 34 the special fees collected in the previous month for the
27 35 motorcycle rider education plates.

28 1 Sec. 53. Section 321.34, subsection 13, paragraph d, Code
28 2 Supplement 2007, is amended to read as follows:

28 3 d. A state agency may submit a request to the department
28 4 recommending a special registration plate. The alternate fee
28 5 for letter number designated plates is thirty-five dollars
28 6 with a ten dollar annual special renewal fee. The fee for
28 7 personalized plates is twenty-five dollars which is in
28 8 addition to the alternative fee of thirty-five dollars with an
28 9 annual personalized plate renewal fee of five dollars which is
28 10 in addition to the special renewal fee of ten dollars. The
28 11 alternate fees are in addition to the regular annual
28 12 registration fee. The alternate fees collected under this
28 13 paragraph shall be paid monthly to the treasurer of state and
28 14 credited to the road use tax fund. Notwithstanding section
28 15 423.43, and prior to the crediting of the revenues to the road
28 16 use tax fund under section 423.43, subsection ~~± 2~~, paragraph
28 17 ~~"b"~~ "a", subparagraph (2), the treasurer of state shall credit
28 18 monthly the amount of the alternate fees collected in the
28 19 previous month to the state agency that recommended the

28 20 special registration plate.
28 21 Sec. 54. Section 321.34, subsection 16, unnumbered
28 22 paragraph 1, Code Supplement 2007, is amended to read as
28 23 follows:

28 24 An owner referred to in subsection 12 who is a member of
28 25 the national guard, as defined in chapter 29A, may, upon
28 26 written application to the department, order special
28 27 registration plates with a national guard processed emblem
28 28 with the emblem designed by the department in cooperation with
28 29 the adjutant general which emblem signifies that the applicant
28 30 is a member of the national guard. The application shall be
28 31 approved by the department in consultation with the adjutant
28 32 general. The special plate fees collected by the director
28 33 under subsection 12, paragraph "a", from the issuance and
28 34 annual validation of letter-number designated and personalized
28 35 national guard plates shall be paid monthly to the treasurer
29 1 of state and credited to the road use tax fund.
29 2 Notwithstanding section 423.43, and prior to the crediting of
29 3 revenues to the road use tax fund under section 423.43,
29 4 subsection ~~± 2~~, paragraph ~~"b"~~ "a", subparagraph (2), the
29 5 treasurer of state shall transfer monthly from those revenues
29 6 to the veterans license fee fund created in section 35A.11 the
29 7 amount of the special fees collected in the previous month for
29 8 national guard plates. Special registration plates with a
29 9 national guard processed emblem shall be surrendered, as
29 10 provided in subsection 12, in exchange for regular
29 11 registration plates upon termination of the owner's membership
29 12 in the active national guard.

29 13 Sec. 55. Section 321.34, subsection 17, unnumbered
29 14 paragraph 1, Code Supplement 2007, is amended to read as
29 15 follows:

29 16 An owner referred to in subsection 12 who was at Pearl
29 17 Harbor, Hawaii, as a member of the armed services of the
29 18 United States on December 7, 1941, may, upon written
29 19 application to the department, order special registration
29 20 plates with a Pearl Harbor processed emblem. The emblem shall
29 21 be designed by the department in consultation with service
29 22 organizations. The application is subject to approval by the
29 23 department. The special plate fees collected by the director
29 24 under subsection 12, paragraph "a", from the issuance and
29 25 annual validation of letter-number designated and personalized
29 26 Pearl Harbor plates shall be paid monthly to the treasurer of
29 27 state and credited to the road use tax fund. Notwithstanding
29 28 section 423.43, and prior to the crediting of revenues to the
29 29 road use tax fund under section 423.43, subsection ~~± 2~~,
29 30 paragraph ~~"b"~~ "a", subparagraph (2), the treasurer of state
29 31 shall transfer monthly from those revenues to the veterans
29 32 license fee fund created in section 35A.11 the amount of the
29 33 special fees collected in the previous month for Pearl Harbor
29 34 plates.

29 35 Sec. 56. Section 321.34, subsection 18, unnumbered
30 1 paragraph 1, Code Supplement 2007, is amended to read as
30 2 follows:

30 3 An owner referred to in subsection 12 who was awarded a
30 4 purple heart medal by the United States government for wounds
30 5 received in military or naval combat against an armed enemy of
30 6 the United States may, upon written application to the
30 7 department and presentation of satisfactory proof of the award
30 8 of the purple heart medal, order special registration plates
30 9 with a purple heart processed emblem. The design of the
30 10 emblem shall include a representation of a purple heart medal
30 11 and ribbon. The application is subject to approval by the
30 12 department in consultation with the adjutant general. The
30 13 special plate fees collected by the director under subsection
30 14 12, paragraph "a", from the issuance and annual validation of
30 15 letter-number designated and personalized purple heart plates
30 16 shall be paid monthly to the treasurer of state and credited
30 17 to the road use tax fund. Notwithstanding section 423.43, and
30 18 prior to the crediting of revenues to the road use tax fund
30 19 under section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a",
30 20 subparagraph (2), the treasurer of state shall transfer
30 21 monthly from those revenues to the veterans license fee fund
30 22 created in section 35A.11 the amount of the special fees
30 23 collected in the previous month for purple heart plates.

30 24 Sec. 57. Section 321.34, subsection 19, unnumbered
30 25 paragraph 1, Code Supplement 2007, is amended to read as
30 26 follows:

30 27 An owner referred to in subsection 12 who is a retired
30 28 member of the United States armed forces may, upon written
30 29 application to the department and upon presentation of
30 30 satisfactory proof of membership, order special registration

30 31 plates with a United States armed forces retired processed
30 32 emblem. The emblem shall be designed by the department in
30 33 consultation with service organizations. The application is
30 34 subject to approval by the department. For purposes of this
30 35 subsection, a person is considered to be retired if the person
31 1 is recognized by the United States armed forces as retired
31 2 from the United States armed forces. The special plate fees
31 3 collected by the director under subsection 12, paragraph "a",
31 4 from the issuance and annual validation of letter=number
31 5 designated and personalized armed forces retired plates shall
31 6 be paid monthly to the treasurer of state and credited to the
31 7 road use tax fund. Notwithstanding section 423.43, and prior
31 8 to the crediting of revenues to the road use tax fund under
31 9 section 423.43, subsection ~~1~~ 2, paragraph ~~"b"~~ "a",
31 10 subparagraph (2), the treasurer of state shall transfer
31 11 monthly from those revenues to the veterans license fee fund
31 12 created in section 35A.11 the amount of the special fees
31 13 collected in the previous month for armed forces retired
31 14 plates.

31 15 Sec. 58. Section 321.34, subsection 20, unnumbered
31 16 paragraph 1, Code Supplement 2007, is amended to read as
31 17 follows:

31 18 An owner referred to in subsection 12 who was awarded a
31 19 silver or a bronze star by the United States government, may,
31 20 upon written application to the department and presentation of
31 21 satisfactory proof of the award of the silver or bronze star,
31 22 order special registration plates with a silver or bronze star
31 23 processed emblem. The emblem shall be designed by the
31 24 department in consultation with the adjutant general. The
31 25 special plate fees collected by the director under subsection
31 26 12, paragraph "a", from the issuance and annual validation of
31 27 letter=number designated and personalized silver star and
31 28 bronze star plates shall be paid monthly to the treasurer of
31 29 state and credited to the road use tax fund. Notwithstanding
31 30 section 423.43, and prior to the crediting of revenues to the
31 31 road use tax fund under section 423.43, subsection ~~1~~ 2,
31 32 paragraph ~~"b"~~ "a", subparagraph (2), the treasurer of state
31 33 shall transfer monthly from those revenues to the veterans
31 34 license fee fund created in section 35A.11 the amount of the
31 35 special fees collected in the previous month for silver star
32 1 and bronze star plates.

32 2 Sec. 59. Section 321.34, subsection 20A, unnumbered
32 3 paragraph 1, Code Supplement 2007, is amended to read as
32 4 follows:

32 5 An owner referred to in subsection 12 who was awarded a
32 6 distinguished service cross, a navy cross, or an air force
32 7 cross by the United States government may, upon written
32 8 application to the department and presentation of satisfactory
32 9 proof of the award, order special registration plates with a
32 10 distinguished service cross, navy cross, or air force cross
32 11 processed emblem. The emblem shall be designed by the
32 12 department in consultation with the adjutant general. The
32 13 special plate fees collected by the director under subsection
32 14 12, paragraph "a", from the issuance and annual validation of
32 15 letter=number designated and personalized distinguished
32 16 service cross, navy cross, and air force cross plates shall be
32 17 paid monthly to the treasurer of state and credited to the
32 18 road use tax fund. Notwithstanding section 423.43, and prior
32 19 to the crediting of revenues to the road use tax fund under
32 20 section 423.43, subsection ~~1~~ 2, paragraph ~~"b"~~ "a",
32 21 subparagraph (2), the treasurer of state shall transfer
32 22 monthly from those revenues to the veterans license fee fund
32 23 created in section 35A.11 the amount of the special fees
32 24 collected in the previous month for distinguished service
32 25 cross, navy cross, and air force cross plates.

32 26 Sec. 60. Section 321.34, subsection 20B, unnumbered
32 27 paragraph 1, Code Supplement 2007, is amended to read as
32 28 follows:

32 29 An owner referred to in subsection 12 who was awarded a
32 30 soldier's medal, a navy and marine corps medal, or an airman's
32 31 medal by the United States government may, upon written
32 32 application to the department and presentation of satisfactory
32 33 proof of the award, order special registration plates with a
32 34 soldier's medal, navy and marine corps medal, or airman's
32 35 medal processed emblem. The emblem shall be designed by the
33 1 department in consultation with the adjutant general. The
33 2 special plate fees collected by the director under subsection
33 3 12, paragraph "a", from the issuance and annual validation of
33 4 letter=number designated and personalized soldier's medal,
33 5 navy and marine corps medal, and airman's medal plates shall
33 6 be paid monthly to the treasurer of state and credited to the

33 7 road use tax fund. Notwithstanding section 423.43, and prior
33 8 to the crediting of revenues to the road use tax fund under
33 9 section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a",
33 10 subparagraph (2), the treasurer of state shall transfer
33 11 monthly from those revenues to the veterans license fee fund
33 12 created in section 35A.11 the amount of the special fees
33 13 collected in the previous month for soldier's medal, navy and
33 14 marine corps medal, and airman's medal plates.

33 15 Sec. 61. Section 321.34, subsection 21, paragraph c, Code
33 16 Supplement 2007, is amended to read as follows:

33 17 c. The special fees collected by the director under this
33 18 subsection shall be paid monthly to the treasurer of state and
33 19 credited to the road use tax fund. Notwithstanding section
33 20 423.43, and prior to the crediting of revenues to the road use
33 21 tax fund under section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~
33 22 "a", subparagraph (2), the treasurer of state shall credit
33 23 monthly to the Iowa heritage fund created under section 303.9A
33 24 the amount of the special fees collected in the previous month
33 25 for the Iowa heritage plates.

33 26 Sec. 62. Section 321.34, subsection 22, paragraph b, Code
33 27 Supplement 2007, is amended to read as follows:

33 28 b. The special school transportation fee for letter number
33 29 designated education plates is thirty=five dollars. The fee
33 30 for personalized education plates is twenty=five dollars,
33 31 which shall be paid in addition to the special school
33 32 transportation fee of thirty=five dollars. The annual special
33 33 school transportation fee is ten dollars for letter number
33 34 designated registration plates and is fifteen dollars for
33 35 personalized registration plates which shall be paid in
34 1 addition to the regular annual registration fee. The fees
34 2 collected by the director under this subsection shall be paid
34 3 monthly to the treasurer of state and credited to the road use
34 4 tax fund. Notwithstanding section 423.43, and prior to the
34 5 crediting of revenues to the road use tax fund under section
34 6 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a", subparagraph (2),
34 7 the treasurer of state shall transfer monthly from those
34 8 revenues to the school budget review committee in accordance
34 9 with section 257.31, subsection 17, the amount of the special
34 10 school transportation fees collected in the previous month for
34 11 the education plates.

34 12 Sec. 63. Section 321.34, subsection 23, paragraph c, Code
34 13 Supplement 2007, is amended to read as follows:

34 14 c. The special fee for letter number designated breast
34 15 cancer awareness plates is thirty=five dollars. The fee for
34 16 personalized breast cancer awareness plates is twenty=five
34 17 dollars, which shall be paid in addition to the special breast
34 18 cancer awareness fee of thirty=five dollars. The fees
34 19 collected by the director under this subsection shall be paid
34 20 monthly to the treasurer of state and credited to the road use
34 21 tax fund. Notwithstanding section 423.43, and prior to the
34 22 crediting of revenues to the road use tax fund under section
34 23 423.43, subsection ~~± 2~~, paragraph ~~"b"~~ "a", subparagraph (2),
34 24 the treasurer of state shall transfer monthly from those
34 25 revenues to the Iowa department of public health the amount of
34 26 the special fees collected in the previous month for the
34 27 breast cancer awareness plates and such funds are appropriated
34 28 to the Iowa department of public health. The Iowa department
34 29 of public health shall distribute one hundred percent of the
34 30 funds received monthly in the form of grants to support breast
34 31 cancer screenings for both men and women who meet eligibility
34 32 requirements like those established by the Susan G. Komen
34 33 foundation. In the awarding of grants, the Iowa department of
34 34 public health shall give first consideration to affiliates of
34 35 the Susan G. Komen foundation and similar nonprofit
35 1 organizations providing for breast cancer screenings at no
35 2 cost in Iowa. Notwithstanding section 8.33, moneys
35 3 transferred under this subsection shall not revert to the
35 4 general fund of the state.

35 5 Sec. 64. Section 321.34, subsection 24, Code Supplement
35 6 2007, is amended to read as follows:

35 7 24. GOLD STAR PLATES. An owner referred to in subsection
35 8 12 who is the surviving spouse, parent, child, or sibling of a
35 9 deceased member of the United States armed forces who died
35 10 while serving on active duty during a time of military
35 11 conflict may order special registration plates bearing a gold
35 12 star emblem upon written application to the department
35 13 accompanied by satisfactory supporting documentation as
35 14 determined by the department. The gold star emblem shall be
35 15 designed by the department in cooperation with the commission
35 16 of veterans affairs. The special plate fees collected by the
35 17 director under subsection 12, paragraph "a", from the issuance

35 18 and annual validation of letter=number designated and
35 19 personalized gold star plates shall be paid monthly to the
35 20 treasurer of state and credited to the road use tax fund.
35 21 Notwithstanding section 423.43, and prior to the crediting of
35 22 revenues to the road use tax fund under section 423.43,
35 23 subsection ~~± 2~~, paragraph ~~"b"~~ "a", subparagraph (2), the
35 24 treasurer of state shall transfer monthly from those revenues
35 25 to the veterans license fee fund created in section 35A.11 the
35 26 amount of the special fees collected in the previous month for
35 27 gold star plates.

35 28 Sec. 65. Section 327I.26, Code 2007, is amended to read as
35 29 follows:

35 30 327I.26 APPROPRIATION TO AUTHORITY.

35 31 Notwithstanding section 423.43, and prior to the
35 32 application of section 423.43, subsection ~~± 2~~, paragraph ~~"b"~~
35 33 "a", subparagraph (2), there shall be deposited into the
35 34 general fund of the state and is appropriated to the authority
35 35 from eighty percent of the revenues derived from the operation
36 1 of section 423.26, the amounts certified by the authority
36 2 under section 327I.25. However, the total amount deposited
36 3 into the general fund and appropriated to the Iowa railway
36 4 finance authority under this section shall not exceed two
36 5 million dollars annually. Moneys appropriated to the Iowa
36 6 railway finance authority under this section are appropriated
36 7 only for the payment of principal and interest on obligations
36 8 or the payment of leases guaranteed by the authority as
36 9 provided under section 327I.25.

36 10 Sec. 66. Section 423.36, subsection 8, paragraph a, Code
36 11 2007, is amended to read as follows:

36 12 a. Except as provided in paragraph "b", purchasers, users,
36 13 and consumers of tangible personal property or enumerated
36 14 services taxed pursuant to subchapter II or III of this
36 15 chapter or ~~chapters chapter 423B and 423E~~ may be authorized,
36 16 pursuant to rules adopted by the director, to remit tax owed
36 17 directly to the department instead of the tax being collected
36 18 and paid by the seller. To qualify for a direct pay tax
36 19 permit, the purchaser, user, or consumer must accrue a tax
36 20 liability of more than four thousand dollars in tax under
36 21 subchapters II and III in a semimonthly period and make
36 22 deposits and file returns pursuant to section 423.31. This
36 23 authority shall not be granted or exercised except upon
36 24 application to the director and then only after issuance by
36 25 the director of a direct pay tax permit.

36 26 Sec. 67. Section 423.57, Code Supplement 2007, is amended
36 27 to read as follows:

36 28 423.57 STATUTES APPLICABLE.

36 29 The director shall administer this subchapter as it relates
36 30 to the taxes imposed in this chapter in the same manner and
36 31 subject to all the provisions of, and all of the powers,
36 32 duties, authority, and restrictions contained in sections
36 33 423.14, 423.15, 423.16, 423.17, 423.19, 423.20, 423.21,
36 34 423.22, 423.23, 423.24, 423.25, 423.28, 423.29, 423.31,
36 35 423.32, 423.33, 423.34, 423.35, 423.37, 423.38, 423.39,
37 1 423.40, 423.41, and 423.42, section 423.43, subsection ~~± 1~~,
37 2 and sections 423.45, 423.46, and 423.47.

37 3 Sec. 68. Section 423B.7, subsection 6, paragraphs a and b,
37 4 Code 2007, are amended by striking the paragraphs.

37 5 Sec. 69. Section 455G.3, subsection 1, Code 2007, is
37 6 amended to read as follows:

37 7 1. The Iowa comprehensive petroleum underground storage
37 8 tank fund is created as a separate fund in the state treasury,
37 9 and any funds remaining in the fund at the end of each fiscal
37 10 year shall not revert to the general fund but shall remain in
37 11 the Iowa comprehensive petroleum underground storage tank
37 12 fund. Interest or other income earned by the fund shall be
37 13 deposited in the fund. The fund shall include moneys credited
37 14 to the fund under this section, section 423.43, subsection ~~±~~
37 15 2, paragraph "a", subparagraph (1), and sections 455G.8,
37 16 455G.9, and 455G.11, Code 2003, and other funds which by law
37 17 may be credited to the fund. The moneys in the fund are
37 18 appropriated to and for the purposes of the board as provided
37 19 in this chapter. Amounts in the fund shall not be subject to
37 20 appropriation for any other purpose by the general assembly,
37 21 but shall be used only for the purposes set forth in this
37 22 chapter. The treasurer of state shall act as custodian of the
37 23 fund and disburse amounts contained in it as directed by the
37 24 board including automatic disbursements of funds as received
37 25 pursuant to the terms of bond indentures and documents and
37 26 security provisions to trustees and custodians. The treasurer
37 27 of state is authorized to invest the funds deposited in the
37 28 fund at the direction of the board and subject to any

37 29 limitations contained in any applicable bond proceedings. The
37 30 income from such investment shall be credited to and deposited
37 31 in the fund. The fund shall be administered by the board
37 32 which shall make expenditures from the fund consistent with
37 33 the purposes of the programs set out in this chapter without
37 34 further appropriation. The fund may be divided into different
37 35 accounts with different depositories as determined by the
38 1 board and to fulfill the purposes of this chapter.

38 2 Sec. 70. Section 455G.6, subsection 4, Code 2007, is
38 3 amended to read as follows:

38 4 4. Grant a mortgage, lien, pledge, assignment, or other
38 5 encumbrance on one or more improvements, revenues, asset of
38 6 right, accounts, or funds established or received in
38 7 connection with the fund, including revenues derived from the
38 8 use tax under section 423.43, subsection ~~±~~ 2, paragraph "a",
38 9 subparagraph (1), and deposited in the fund or an account of
38 10 the fund.

38 11 Sec. 71. Section 455G.8, subsection 2, Code 2007, is
38 12 amended to read as follows:

38 13 2. USE TAX. The revenues derived from the use tax imposed
38 14 under chapter 423, subchapter III. The proceeds of the use
38 15 tax under section 423.43, subsection ~~±~~ 2, paragraph "a",
38 16 subparagraph (1), shall be allocated, consistent with this
38 17 chapter, among the fund's accounts, for debt service and other
38 18 fund expenses, according to the fund budget, resolution, trust
38 19 agreement, or other instrument prepared or entered into by the
38 20 board or authority under direction of the board.

38 21 Sec. 72. 2007 Iowa Acts, chapter 179, section 6, is
38 22 amended to read as follows:

38 23 SEC. 6. Section 423.57, Code 2007, as amended by this Act,
38 24 is amended to read as follows:

38 25 423.57 STATUTES APPLICABLE.

38 26 The director shall administer this subchapter as it relates
38 27 to the taxes imposed in this chapter in the same manner and
38 28 subject to all the provisions of, and all of the powers,
38 29 duties, authority, and restrictions contained in sections
38 30 423.14, 423.15, 423.16, 423.17, 423.19, 423.20, 423.21,
38 31 423.22, 423.23, 423.24, 423.25, 423.28, 423.29, 423.31,
38 32 423.32, 423.33, 423.34, 423.34A, 423.35, 423.37, 423.38,
38 33 423.39, 423.40, 423.41, and 423.42, section 423.43, subsection
38 34 ~~±~~ 1, and sections 423.45, 423.46, and 423.47.

38 35 Sec. 73. EFFECTIVE DATE. The section of this Act amending
39 1 2007 Iowa Acts, chapter 179, takes effect January 1, 2009.

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PATRICK J. MURPHY
Speaker of the House

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JOHN P. KIBBIE
President of the Senate

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I hereby certify that this bill originated in the House and
is known as House File 2663, Eighty=second General Assembly.

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MARK BRANDSGARD
Chief Clerk of the House

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Approved _____, 2008

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CHESTER J. CULVER
Governor

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