

May 27, 1965.
Placed on Calendar.

H. J. R. 28
BY APPROPRIATIONS COMMITTEE.

Passed House, Date 5/28 Passed Senate, Date 6/1
Vote: Ayes 94 Nays 10 Vote: Ayes 41 Nays 12

Approved adopted as amended 6/2 (80-22) appropriations 5/28

HOUSE JOINT RESOLUTION

A Joint Resolution relating to the establishment of a study of the tax structure of the state of Iowa, and to make an appropriation therefor.

WHEREAS, there have been a number of committees established in the past which have studied and submitted reports and recommendations on the tax structure of the state, and

WHEREAS, the majority of the studies have been able to concentrate only on specific areas of the tax structure of the state rather than having the time to make a concerted, detailed, and thorough study of all tax policies and programs affecting the state and governmental units thereof, and

WHEREAS, it is generally recognized throughout the state that there is a great need to revise the tax structure of Iowa for the purpose of equalizing the obligation of the payment of state and local taxes and to properly proportion the tax burden among the taxpayers of the state, NOW THEREFORE

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. There is hereby appropriated to the office of the
2 governor from the general fund of the state the sum of fifty thou-
3 sand (50,000) dollars or so much thereof as shall be necessary,
4 from which the governor shall contract for and employ such pro-
5 fessional, technical, and other staff assistance as shall be
6 necessary to conduct a thorough study and evaluation of the need
7 for revising and equalizing the tax structure of the state of
8 Iowa. Those responsible for the study shall have access to all
9 public records and shall be given the cooperation of all public
10 officials including all personnel of state universities and
11 colleges. The governor may establish such advisory committees
12 as may be necessary to carry out the purpose of this Act. The
13 governor shall prior to January 1, 1966 submit a report to the

14 General Assembly on the results of the study, which report shall
15 include recommendations for any needed changes in the tax struc-
16 ture of the state. All recommendations shall be accompanied by
17 bills, where necessary, and copies of such bills shall be made
18 part of the report.

1 Sec. 2. This Act, being deemed of immediate importance, shall
2 be in full force and effect from and after its publication in The
3 Onawa Weekly Democrat, a newspaper published in Onawa, Iowa,
4 and in The Algona Upper Des Moines, a newspaper published in Algona,
5 Iowa.

HOUSE JOINT RESOLUTION 28

1 Amend House Joint Resolution 28, section 1, line 13, by
2 striking the word "January" and inserting in lieu thereof the
3 word "July".

Filed and adopted
June 1, 1965.

House concurred 4/2

By SHAFF