

SENATE FILE 473

BY COMMITTEE ON COUNTY GOVERNMENT

FILED APR 3 1973

W. - County Govt 4/18, Pass 4/24

Senate File 473
Stephens, Chairman
Mendenhall
Hutchins

Passed Senate, Date 5-18-73 (1447) Passed House, Date _____

Vote: Ayes 84 Nays 0 Vote: Ayes _____ Nays _____

Approved 5-24-73

A BILL FOR

1 An Act relating to the delinquency of dog license fees.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

1 Section 1. Section three hundred fifty-one point seventeen
2 (351.17), Code 1973, is amended to read as follows:

3 351.17 DELINQUENCY. All license fees shall become delin-
4 quent on the first day of May July of the year in which they
5 are due and payable and a penalty of one dollar shall be added
6 to each unpaid license on and after said date.

7 Sec. 2. Section three hundred fifty-one point eighteen
8 (351.18), Code 1973, is amended to read as follows:

9 351.18 CERTIFICATION OF LIST. On or before May-15 the
10 fifteenth of July, the auditor shall certify to the county
11 treasurer:

- 12 1. The name of the owner of each unlicensed dog.
- 13 2. The number of dogs so owned by said person and the sex
- 14 thereof.
- 15 3. The amount of the unpaid license fee, plus a penalty
- 16 of one dollar for each dog.

17 EXPLANATION

18 This bill changes the date of delinquency for dog license
19 fees to coincide with the delinquency for personal property
20 taxes. Many taxpayers are unaware of the different delin-
21 quency dates under present law and must pay a penalty on the
22 dog license.

23
24
25
26
27
28
29
30
31
32
33
34
35