

*the Appropriations 6/6, Pass 6/10*

FILED JUN 3 1975

SENATE FILE 566

By COMMITTEE ON APPROPRIATIONS

Passed Senate, Date 6-5-75 (1766)

Passed House, Date 6-14-75 (2557)

Vote: Ayes 49 Nays 0

Vote: Ayes 87 Nays 1

Approved 7-11

*Passed Senate per Conference Committee Report  
6-19-75 (2220)  
47-0*

*Passed House per Conference Committee Report  
6-19-75 (2720)  
95-0*

## A BILL FOR

- 1 An Act appropriating funds to the auditor of state, treasurer
- 2 of state, state comptroller, and department of revenue.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
- 4

### *Conference Committee Appointed*

*Senators Sovera (chm.), Priebe, Kelly, Burroughs, Aarpal 6/18 (2186)*  
*Representative Griffee (chm.), Moura, Helle, Schroeder, Crabb 6/18 (2669)*

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1 Section 1. There is appropriated from the general fund  
2 of the state to the following departments for the fiscal year  
3 beginning July 1, 1975, and ending June 30, 1976, the following  
4 amounts, or so much thereof as may be necessary, to be used  
5 for the following purposes:

	1975-1976
	<u>Fiscal Year</u>
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7	
8 1. Auditor of state	
9 For salaries, support, maintenance and	
10 miscellaneous purposes.....	\$ 965,650
11 2. Treasurer of state	
12 For salaries, support, maintenance and	
13 miscellaneous purposes.....	\$ 268,078
14 3. State comptroller	
15 a. General office	
16 For salaries, support, maintenance and	
17 miscellaneous purposes.....	\$ 673,371
18 b. Division of data processing	
19 For salaries, support, maintenance and	
20 miscellaneous purposes.....	\$2,011,670
21 c. City finance committee	
22 For support and per diem of committee.....	\$ 19,750
23 4. Department of revenue	
24 For salaries, support, maintenance and	
25 miscellaneous purposes.....	\$7,244,982

26 Sec. 2. Section eleven point twenty-seven (11.27), Code  
27 1975, is amended by striking subsection two (2).

28 Sec. 3. All federal grants to and the federal receipts  
29 of the agencies appropriated funds under this Act are  
30 appropriated for the purposes set forth in such federal grants  
31 or receipts.

32 Sec. 4. Funds appropriated by this Act shall not be used  
33 for capital improvements.

34 EXPLANATION

35 1. Auditor of State. This appropriation of \$965,650 funds

1 the current authorized table of organization of 104 positions  
2 in the general office and provides support funds as follows:  
3 Travel, \$50,920; Office Supplies and Expense, \$43,060; Printing  
4 and Binding, \$1,800; Telephone, \$4,900; Equipment, \$8,250;  
5 Bonds, \$1,000; Dues, \$300; and Professional and Scientific  
6 Service, \$19,000. An additional \$20,000 is provided for the  
7 audit of the Department of Transportation. Funds for the  
8 audit of D.O.T. are currently paid from a Standing Unlimited  
9 appropriation.

10 Section 2 of this bill repeals the provision in the law  
11 for the biennial printing of the county finance publication.

12 2. Treasurer of State. This appropriation of \$268,078  
13 funds the current authorized table of organization of 22  
14 positions and provides support funds as follows: Travel,  
15 \$2,000; Office Supplies and Expense, \$18,900; Printing and  
16 Binding, \$1,600; Telephone, \$6,300; and Bond Premiums, \$7,050.

17 3. State Comptroller. a. General Office. This  
18 appropriation of \$673,371 funds 45 positions, which is one  
19 less than the current authorized table of organization, as  
20 recommended by the Governor. Support funds are provided as  
21 follows: Travel, \$6,100; Office Supplies and Expense, \$21,400;  
22 Printing and Binding, \$3,000; Telephone, \$10,300; Equipment,  
23 \$1,500, and funds the following Professional and Scientific  
24 Service Contracts: Gates McDonald Unemployment Service  
25 Contracts, \$24,000 and State University of Iowa Revenue Model,  
26 \$7,500.

27 b. Data Processing. This appropriation of \$2,011,670  
28 provides \$613,962 for new computer programs which have been  
29 requested by various state agencies. The table of organization  
30 is being increased by 13 positions. Support funds are provided  
31 as follows: Travel, \$13,600; Office Supplies and Expense,  
32 \$15,220; Printing and Binding, \$1,000; Telephone, \$5,900;  
33 Data Processing Equipment Rental, \$1,754,855; Data Processing  
34 Rental Service and Supplies, \$504,280; and Equipment, \$65,030.  
35 Refunds and Reimbursements from agencies funded with other

1 than general fund moneys are projected at \$515,960. Receipts  
2 from Tracis are projected at \$1,417,000.

3 c. City Finance Committee. This committee was established  
4 by the Home Rule statute and is located for administrative  
5 purposes within the office of the state comptroller. The  
6 sum of \$19,750 is appropriated for support and per diem of  
7 the 9 member committee.

8 4. Department of Revenue. This appropriation of \$7,244,982  
9 funds the current authorized table of organization and provides  
10 support funds as follows: Travel, \$420,129; Office Supplies,  
11 \$155,898; Printing and Binding, \$230,603; Telephone, \$107,699;  
12 Data Processing Rental, \$76,965; Building Rental and  
13 Maintenance, \$38,335; Equipment, \$48,073; Insurance, \$7,560;  
14 Board members per diem, \$3,000; Bank Charges, \$1,500; Postage,  
15 \$394,597; Professional and Scientific Service, \$10,300; and  
16 Reimbursement to State Agencies, \$101,802. A transfer of  
17 \$1,064,659 is recommended from the Motor Vehicle Fuel Tax  
18 Division to the Department of Revenue to be used for  
19 administration.

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LSB 1970  
sg/rh/31

HOUSE AMENDMENT TO SENATE FILE 566

S-4250

1 Amend Senate File 566, as amended and passed  
2 by the Senate, as follows:  
3 1. Page 1, by inserting after line 27 the  
4 following new section:  
5 "Sec. \_\_\_\_\_. The director of revenue shall re-  
6 instate rule five point twenty (5.20) of the de-  
7 partment relating to the imposition of the sales  
8 and use tax on flying services which was in effect  
9 on July 1, 1974 and to this extent the provisions  
10 of this section shall be retroactive to July 1,  
11 1974. The departmental rule shall read as  
12 follows:  
13 5.20(422) FLYING SERVICE. Persons engaged in  
14 the business of teaching a course of instruction  
15 in the art of operation and flying of an airplane,  
16 and instructions in repairing, renovating, or  
17 reconditioning an airplane are rendering,  
18 furnishing, or performing a service the gross  
19 receipts from which are subject to tax."  
20 2. Amend the title, line 2, by inserting after  
21 the word "revenue" the words "and making certain  
22 provisions of the Act retroactive".  
23 3. Renumber sections and correct internal  
24 references as may be necessary in accordance with  
this amendment.

S-4250 FILED  
JUNE 18, 1975

RECEIVED FROM THE HOUSE

*Senator refused to concur 6/18/75 (2156)  
House insists 6/18/75 (2650)*

S-4053

1 Amend Senate File 566, page 1, line 25, by  
2 striking the figures "7,244,982" and inserting  
3 in lieu thereof the following "9,758,820"

S-4053 FILED. *Withdrawn 6/5* BY ROGER J. SHAFF  
JUNE 4, 1975 *(1764)*

S-4059

1 Amend Senate File 566, page 1, line 25, by  
2 striking the figures "7,244,982" and inserting  
3 in lieu thereof the following "7,586,897"

S-4059 FILED & LOST *(1765)* BY ROGER J. SHAFF  
JUNE 5, 1975

S-4062

- 1 Amend Senate File 566, as follows:
- 2 1. Page 1, by inserting after line 23 the following:
- 3 "a. General office"
- 4 2. Page 1, by inserting after line 25 the following:
- 5 "b. For expansion of auditing services.....\$45,000"

S-4062 FILED & ADOPTED *as* BY RAY TAYLOR  
JUNE 5, 1975 *amended by 4063 (1765)*

S-4063

- 1 Amend the Taylor amendment S-4062 to Senate File
- 2 566, on line 5, by inserting after the word "of" the
- 3 words "out of state".

S-4063 FILED & ADOPTED *(1765)* BY RICHARD R. RAMSEY  
JUNE 5, 1975

1 Amend Senate File 566, as amended and passed by  
2 the Senate, as follows:

3 1. Page 1, by inserting after line 27 the following  
4 new section:

5 "Sec. 3. Section four hundred twenty-two point  
6 forty-three (422.43), unnumbered paragraph nine (9),  
7 Code 1975, is amended to read as follows:

8 The following enumerated services shall be subject  
9 to the tax herein imposed on gross taxable services:  
10 Alteration and garment repair; armored car; automobile  
11 repair; battery, tire and allied; investment counseling  
12 (excluding investment services of trust departments);  
13 bank service charges; barber and beauty; boat repair;  
14 car wash and wax; carpentry; roof, shingle, and glass  
15 repair; dance schools and dance studios; dry cleaning,  
16 pressing, dyeing, and laundering; electrical repair  
17 and installation; engraving, photography, and  
18 retouching; equipment rental; excavating and grading;  
19 farm implement repair of all kinds; flying service,  
20 except crop dusting services and commercial and charter  
21 transportation services; furniture, rug, upholstery  
22 repair and cleaning; fur storage and repair; golf  
23 and country clubs and all commercial recreation; house  
24 and building moving; household appliance, television,  
25 and radio repair; jewelry and watch repair; machine  
26 operator; machine repair of all kinds; motor repair;  
27 motorcycle, scooter, and bicycle repair; oilers and  
28 lubricators; office and business machine repair;  
29 painting, papering, and interior decorating; parking  
30 lots; pipe fitting and plumbing; wood preparation;  
31 private employment agencies; printing and binding;  
32 sewing and stitching; shoe repair and shoeshine;  
33 storage warehouse and storage locker; telephone  
34 answering service; test laboratories; termite, bug,  
35 roach, and pest eradicators; tin and sheet metal  
36 repair; turkish baths, massage, and reducing salons;  
37 vulcanizing, recapping, and retreading; warehouse;  
38 weighing; welding; well drilling; wrapping, packing,  
39 and packaging of merchandise other than processed  
40 meat, fish, fowl and vegetables; wrecking service;  
41 wrecker and towing."

42 2. Page 1, by inserting after line 33 the follow-  
43 ing new section:

44 "Sec. \_\_. The provisions of section three (3)  
45 of this Act shall be retroactive to July 1, 1974."

46 3. Amend the title, line 2, by inserting after  
47 the word "revenue" the words "relating to the  
48 administrative duties of the department of revenue,  
49 and making certain provisions of the Act retroactive".

50 4. Renumber sections and correct internal

Page 2  
H-4184

1 references as may be necessary in accordance with  
2 this amendment.

H-4184 FILED - *Withdrawn 6/14 (2553)*  
JUNE 11, 1975

BY SCHROEDER of Pottawattamie  
MONROE of Des Moines  
GRIFFEE of Chickasaw

1 Amend the Danker et al. amendment, H-4161, to  
2 Senate File 566, as follows:

3 1. Page 1, by striking lines 18 through 24 and  
4 inserting in lieu thereof the following:

5 "a. The productivity and net earning capacity  
6 determined on the basis of the use for agricultural  
7 purposes capitalized at a rate representing a fair  
8 ~~return-on-the-investment~~ the federal land bank mortgage  
9 loan rate for agricultural property on January first  
10 of the year the property is assessed, such rate to  
11 be established by the state-board-of-tax-review  
12 director of revenue and applied uniformly among  
13 counties and among classes of property."

14 2. Page 1, line 49, by striking the words "of  
15 nine percent per annum" and inserting in lieu thereof  
16 the words "of capitalization as determined pursuant  
17 to section four hundred forty-one point twenty-one  
18 (441.21) of the Code".

H-4162 FILED - *Reled out of order 6/14 (1975)* BY  
JUNE 11, 1975

PELLETT of Cass  
HINKHOUSE of Cedar  
DANKER of Pottawattamie

1 Amend Senate File 566 as amended and passed by  
2 the Senate as follows:

3 1. Page 1, by inserting after line 25B the  
4 following:

5 "Sec. \_\_\_\_\_. From funds appropriated to the depart-  
6 ment of revenue pursuant to this Act there shall be  
7 allocated a sufficient amount for the administration  
8 of sections four hundred forty-one point twenty-one  
9 (441.21), unnumbered paragraph four (4) of the Code  
10 and section four hundred forty-one point forty-seven  
11 (441.47) of the Code, as amended by this Act.

12 Sec. \_\_\_\_\_. Section four hundred forty-one point  
13 twenty-one (441.21), unnumbered paragraph four (4),  
14 Code 1975, is amended to read as follows:

15 In assessing and determining the actual value of  
16 agricultural property fifty percent consideration  
17 shall be given to each of the following factors:

18 a. The productivity and net earning capacity  
19 determined on the basis of the use for agricultural  
20 purposes capitalized at a rate ~~representing a fair~~  
21 ~~return on the investment, such rate to be established~~  
22 by the state board of tax review of nine percent per  
23 annum and applied uniformly among counties and among  
24 classes of property.

25 b. The fair and reasonable market value of such  
26 property as defined herein, but such market value  
27 shall be based only on its current use and not on  
28 its potential value for other uses.

29 Sec. \_\_\_\_\_. Section four hundred forty-one point  
30 forty-seven (441.47), Code 1975, is amended to read  
31 as follows:

32 441.47 ADJUSTED VALUATIONS. The director of  
33 revenue on or about the third Monday of September  
34 in each year shall adjust the valuation of property  
35 in the several counties adding to or deducting from  
36 the valuation of each kind or class of property such  
37 percentage in each case as will bring the same to  
38 its taxable value as fixed in this chapter and chapters  
39 427 to 443, inclusive. The director shall also adjust  
40 the valuations as between each kind or class of  
41 property in any city assessed by a city assessor and  
42 each kind or class of property in the same county  
43 assessed by the county assessor. The director shall  
44 order the equalization of the levels of assessment  
45 of each class of property in the first and third year  
46 of the quadrennial assessment period. The director  
47 shall, when equalizing the level of assessments of  
48 agricultural property in 1975 and subsequent years,  
49 apply the rate of nine percent per annum to adjust  
50 the level of assessment for agricultural property

1 in assessing and determining the actual value of  
2 agricultural property in accordance with section four  
3 hundred forty-one point twenty-one (441.21) of the  
4 Code. For purposes of such value adjustments and  
5 before such equalization the director shall adopt,  
6 in the manner prescribed by chapter 17A, such rules  
7 as may be necessary to determine the level of  
8 assessment for each class of property in each county.  
9 The rules shall cover: (1) The proposed use of the  
10 assessment-sales ratio study set out in section 421.17,  
11 subsection 6; (2) the proposed use of any state-wide  
12 income capitalization studies; (3) the proposed use  
13 of other methods that would assist the director in  
14 arriving at the accurate level of assessment of each  
15 class of property in each assessing jurisdiction."  
16 2. Amend the title, line 2, by inserting after  
17 the word "revenue" the words "and allocating funds  
18 for administration".  
19 3. By renumbering the remaining sections in  
20 accordance with this amendment.

H-4161 FILED - *Revised not german 6/14* BY DANKER of Pottawattamie  
JUNE 11, 1975 *(2555) Motion to suspend rule lost* HINKHOUSE of Cedar  
PELLETT of Cass  
HUSAK of Tama

Senate File 566

H-4172

1 Amend Senate File 566, as amended and passed by  
2 the Senate, as follows:  
3 1. Page 1, by inserting after line 27 the following  
4 new section:  
5 "Sec. \_\_\_\_ . The director of revenue shall reinstate  
6 rule five point twenty (5.20) of the department  
7 relating to the imposition of the sales and use tax  
8 on flying services which was in effect on July 1,  
9 1974 and to this extent the provisions of this section  
10 shall be retroactive to July 1, 1974. The departmental  
11 rule shall read as follows:  
12 5.20(422) FLYING SERVICE. Persons engaged in  
13 the business of teaching a course of instruction in  
14 the art of operation and flying of an airplane, and  
15 instructions in repairing, renovating, or  
16 reconditioning an airplane are rendering, furnishing,  
17 or performing a service the gross receipts from which  
18 are subject to tax."  
19 2. Amend the title, line 2, by inserting after  
20 the word "revenue" the words "and making certain  
21 provisions of the Act retroactive".  
22 3. Renumber sections and correct internal ✓  
23 references as may be necessary in accordance with  
24 this amendment.

H-4172 FILED - *Adopted 6/14 (2556)*  
JUNE 11, 1975

BY SCHROEDER of Pottawattamie  
MONROE of Des Moines

Report of the Conference Committee  
on Senate File 566

To the President of the Senate and the Speaker of the House  
of Representatives:

We, the undersigned members of the conference committee  
appointed to consider the differences between the Senate and  
the House of Representatives on Senate File 566, a bill for  
an Act appropriating funds to the auditor of state, treasurer  
of state, state comptroller, and department of revenue,  
respectfully make the following recommendations:

1. That the House recede from its amendment, H-4172, to  
Senate File 566 as amended and passed by the Senate.

2. That Senate File 566 as amended and passed by the  
Senate be amended as follows:

1. Page 1, by inserting after line 27 the following new  
section:

"Sec. 3. Section four hundred twenty-two point forty-three  
(422.43), unnumbered paragraph nine (9), Code 1975, is amended  
to read as follows:

The following enumerated services shall be subject to the  
tax herein imposed on gross taxable services: Alteration and  
garment repair; armored car; automobile repair; battery, tire  
and allied; investment counseling (excluding investment  
services of trust departments); bank service charges; barber  
and beauty; boat repair; car wash and wax; carpentry; roof,  
shingle, and glass repair; dance schools and dance studios;  
dry cleaning, pressing, dyeing, and laundering; electrical  
repair and installation; engraving, photography, and  
retouching; equipment rental; excavating and grading; farm  
implement repair of all kinds; flying service, except  
agricultural aerial application services and aerial commercial  
and charter transportation services; furniture, rug, upholstery  
repair and cleaning; fur storage and repair; golf and country  
clubs and all commercial recreation; house and building moving;  
household appliance, television, and radio repair; jewelry  
and watch repair; machine operator; machine repair of all

kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking lots; pipe fitting and plumbing; wood preparation; private employment agencies; printing and binding; sewing and stitching; shoe repair and snoesnine; storage warehouse and storage locker; telephne answering service; test laboratories; termite, bug, roach, and pest eradicators; tin and sheet metal repair; turkisin baths, massage, and reducing salons; vulcanizing, recapping, and retreading; warehouse; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl and vegetables; wrecking service; wrecker and towing."

2. Page 1, by inserting after line 33 the following new section:

"Sec. \_\_\_\_ . The provisions of section three (3) of this Act shall be retroactive to July 1, 1974."

3. Amend the title, line 2, by inserting after the word "revenue" the words "relating to the administrative duties of the department of revenue, and making certain provisions of the Act retroactive".

4. Renumber sections and correct internal references as may be necessary in accordance with this amendment.

ON THE PART OF THE HOUSE:

ON THE PART OF THE SENATE:

William B. Griffee, Chairman  
W. R. Monroe, Jr.  
James D. Wells  
Laverne W. Schroeder  
Frank Crabb

Steve Sovern, Chairman  
Berl E. Priebe  
Richard J. Norpel, Jr.  
E. Kevin Kelly  
Cliff Burroughs

*Senate adopted 6/19 (2226)*  
*House adopted 6/19 (2719)*

FILED

JUNE 19, 1975

Report of the Conference Committee

on

Senate File 566

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to consider the differences between the Senate and the House of Representatives on Senate File 566, a bill for an Act appropriating funds to the auditor of state, treasurer of state, state comptroller, and department of revenue, respectfully make the following recommendations:

1. That the House recede from its amendment, H-4172, to Senate File 566 as amended and passed by the Senate.

2. That Senate File 566 as amended and passed by the Senate be amended as follows:

1. Page 1, by inserting after line 27 the following new section:

"Sec. 3. Section four hundred twenty-two point forty-three (422.43), unnumbered paragraph nine (9), Code 1975, is amended to read as follows:

The following enumerated services shall be subject to the tax herein imposed on gross taxable services: Alteration and garment repair; armored car; automobile repair; battery, tire and allied; investment counseling (excluding investment services of trust departments); bank service charges; barber and beauty; boat repair; car wash and wax; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dry cleaning, pressing, dyeing, and laundering; electrical repair and installation; engraving, photography, and retouching; equipment rental; excavating and grading; farm implement repair of all kinds; flying service, except agricultural aerial application services and aerial commercial and charter transportation services; furniture, rug, upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; house and building moving; household appliance, television, and radio repair; jewelry and watch repair; machine operator; machine repair of all

kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking lots; pipe fitting and plumbing; wood preparation; private employment agencies; printing and binding; sewing and stitching; shoe repair and shoemaking; storage warehouse and storage locker; telephone answering service; test laboratories; termite, bug, roach, and pest eradicators; tin and sheet metal repair; turkish baths, massage, and reducing salons; vulcanizing, recapping, and retreading; warehouse; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl and vegetables; wrecking service; wrecker and towing."

2. Page 1, by inserting after line 33 the following new section:

"Sec. \_\_\_\_ . The provisions of section three (3) of this Act shall be retroactive to July 1, 1974."

3. Amend the title, line 2, by inserting after the word "revenue" the words "relating to the administrative duties of the department of revenue, and making certain provisions of the Act retroactive".

4. Renumber sections and correct internal references as may be necessary in accordance with this amendment.

On the part of the House:

WILLIAM B. GRIFFEE, CHAIRMAN  
W. R. MONROE, JR.  
JAMES D. WELLS  
LAVERNE W. SCHROEDER  
FRANK CRABB

On the part of the Senate:

STEVE SOVERN, CHAIRMAN  
BERL E. PRIEBE  
RICHARD J. NORPEL, SR.  
E. KEVIN KELLY  
CLIFF BURROUGHS

*Senate & House adopted 6/19*

FILED & ADOPTED  
JUNE 19, 1975

GENERAL ASSEMBLY; STATUTES; TITLES; SUBJECT MATTER. Art. III, §29, Constitution of Iowa. Senate File 566, 66th G.A., 1st, 1975. §§11.27 and 422.43, Code 1975. SF 566, an act making appropriations to various state officers and departments, and at the same time making substantive amendments to the biennial reporting requirements of the auditor, and to the service tax on flying services, which latter amendment was also expressed in the title, is unconstitutional and void in its entirety because it embraces more than one subject matter and matters properly connected therewith. The fact that two subjects are expressed in the title prevents a choice between them and a severance of the void part, although another subject, not expressed in the title, could be severed. (Turner to Governor Robert D. Ray, 7/8/75) #75-7-11.

July 8, 1975

The Honorable Robert D. Ray  
Governor of Iowa  
State Capitol

Re: Senate File 566  
Acts of the 66th General Assembly,  
First Session, 1975

Dear Governor Ray:

Code Editor Wayne Faupel has pointed out to me that Senate File 566, Acts of the 66th General Assembly, First Session, 1975, contains more than one subject matter in the title, as well as in the body of the bill, and accordingly appears to be in violation of Article III, §29, Constitution of Iowa, which provides:

"Sec. 29. Every Act shall embrace but one subject, and matters properly connected therewith; which subject shall be expressed in the title. But if any subject shall be embraced in an Act which shall not be expressed in the title, such act shall be void only as to so much thereof as shall not be expressed in the title."

The title to Senate File 566 is an Act:

"Appropriating Funds to the Auditor of State, Treasurer of State, State Comptroller, and Department of Revenue Relating to the Administrative Duties of the Department of Revenue, and Making Certain Provisions of the Act Retroactive."

This bill, which I understand you have not yet approved, makes appropriations totaling \$11,228,501, to the auditor of state, treasurer of state, state comptroller and department

Governor Robert D. Ray  
Page 2

of revenue. These appropriations are one subject matter.

§2 amends §11.27, Code of Iowa, 1975, by striking subsection 2, and thereby deleting from the auditor of state's biennial report the requirement of including a "narrative report and statistical statements of all county financial operations similar to that now tabulated and reported in his biennial report." This is a second subject matter and severable from the act because not expressed in the title.

§3 makes a substantive amendment to §422.43 of said code, pertaining to the service tax on flying services, which is a third subject matter and one which is included in the title by addition of the words "relating to the administrative duties of the department of revenue."

In my opinion, unless §§2 and 3 are separated out, the entire act and all appropriations must fall for all the reasons stated in my opinion (Turner to Senator Coleman) of June 18, 1975, relating to House File 431.

Sincerely,

  
RICHARD C. TURNER

RCT:pw