

RECEIVED JAN 8 1979

SENATE FILE 1

By RAMSEY

Passed Senate, Date 2-21-79 (p 893) Passed House, Date \_\_\_\_\_

Vote: Ayes 44 Nays 1 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

### A BILL FOR

1 An Act allowing county boards of supervisors to levy a tax  
2 and distribute moneys to nonprofit historical societies.

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

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1 Section 1. Section three hundred thirty-two point three  
2 (332.3), subsection twenty-four (24), Code 1979, is amended  
3 to read as follows:

4 24. ~~In counties which have not created a county~~  
5 ~~conservation board pursuant to chapter 111A;~~ To levy a tax,  
6 subject to the provisions of this subsection and not to exceed  
7 three cents per thousand dollars of assessed value, or to  
8 appropriate from the general fund of the county an amount,  
9 not to exceed two thousand dollars per annum, for the use  
10 of a local, nonprofit historical society, organized pursuant  
11 to chapter 504 or chapter 504A, for the purpose of collecting  
12 and preserving historical materials, artifacts, places, and  
13 structures of the area, maintaining a historical library and  
14 collections, conducting historical studies and researches,  
15 issuing publications, providing public lectures of historical  
16 interest, and otherwise disseminating a knowledge of the  
17 history of the area to the general public. If such  
18 ~~appropriation is made, the~~ there are two or more nonprofit  
19 historical societies in the county, the board shall apportion  
20 the funds available under this subsection as it determines.  
21 A local historical society receiving funds under this  
22 subsection shall present to the county board of supervisors  
23 an annual report describing in detail its use of the funds  
24 ~~appropriated~~ received.

25 Sec. 2. This Act is effective January first following  
26 its enactment.

27 EXPLANATION

28 This bill allows county boards of supervisors to levy a  
29 tax not to exceed three cents per thousand dollars of assessed  
30 valuation and to distribute the revenue derived from the tax  
31 to nonprofit historical societies. The tax would be an al-  
32 ternative to the current Code provision allowing the board  
33 to appropriate county funds not to exceed \$2,000 to a nonprofit  
34 historical society but the bill extends this option to those  
35 counties that have a county conservation board.

LSB 95S-H 68

dd/rh/8A

SENATE FILE 1  
FISCAL NOTE

DATE: FEBRUARY 14, 1979

REQUESTED BY: SENATOR RAMSEY

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In compliance with a written request received December 27, 1979, there is hereby submitted a Fiscal Note for Senate File 1 pursuant to Joint Rule 16. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

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S.F. 1, An Act allowing county boards of supervisors to levy a tax and distribute monies to nonprofit historical societies.

This bill allows county boards of supervisors to levy a tax not to exceed three cents per thousand dollars of assessed valuation and to distribute the revenue derived from the tax to nonprofit historical societies. The tax would be an alternative to the current Code provision allowing the board to appropriate county funds not to exceed \$2,000 to a nonprofit historical society. The bill also extends this option to those counties that have a county conservation board.

Due to the optional provision of the tax, a specific estimate of the revenues which would be raised cannot be given. However, if all counties had imposed such a tax for taxes payable in fiscal 1977-1978, the impact of the proposal would have been an additional \$1.3 million in property taxes. It should be noted that approximately \$100,000 is currently appropriated from the general funds of selected counties to fund nonprofit historical societies. The authorization of the proposed levy would eliminate this appropriation and therefore could result in a minimal reduction in the net effect of the proposal on property taxes.

SOURCE: DEPARTMENT OF REVENUE

FILED  
FEBRUARY 16, 1979

BY GERRY RANKIN, DIRECTOR  
LEGISLATIVE FISCAL BUREAU

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SENATE FILE 1

S-3248

- 1 Amend Senate File 1 as follows:  
2 1. Page 1, by striking line 7 and inserting in  
3 lieu thereof the words "an amount per thousand dollars  
4 of assessed value equal to ten cents per capita as  
5 determined by the most recent federal census, or to".

S-3248 FILED *w/d (p. 893)*  
MARCH 20, 1979

BY EDGAR H. HOLDEN

SENATE FILE 1

S-3255

- 1 Amend Senate File 1 as follows:  
2 1. Page 1, by striking lines 7 through 9  
3 and inserting in lieu thereof the words "three  
4 cents per thousand dollars of assessed value,  
5 but in no event an amount exceeding five  
6 thousand dollars to appropriate from the  
7 general fund of the county an amount, not  
8 to exceed two thousand dollars per annum,  
9 for the use".

S-3255 FILED & ADOPTED *(p. 893)*  
MARCH 21, 1979

BY EDGAR H. HOLDEN



1 Section 1. Section three hundred thirty-two point three  
2 (332.3), subsection twenty-four (24), Code 1979, is amended  
3 to read as follows:

4 ~~24. In counties which have not created a county~~  
5 ~~conservation board pursuant to chapter 444A, To levy a tax,~~  
6 ~~subject to the provisions of this subsection and not to exceed~~  
7 ~~three cents per thousand dollars of assessed value, but in~~  
8 ~~no event an amount exceeding five thousand dollars to~~  
9 ~~appropriate from the general fund of the county an amount,~~  
10 ~~not to exceed two thousand dollars per annum, for the use~~  
11 of a local, nonprofit historical society, organized pursuant  
12 to chapter 504 or chapter 504A, for the purpose of collecting  
13 and preserving historical materials, artifacts, places, and  
14 structures of the area, maintaining a historical library and  
15 collections, conducting historical studies and researches,  
16 issuing publications, providing public lectures of historical  
17 interest, and otherwise disseminating a knowledge of the  
18 history of the area to the general public. If such  
19 ~~appropriation is made, the~~ there are two or more nonprofit  
20 ~~historical societies in the county, the board shall apportion~~  
21 ~~the funds available under this subsection as it determines.~~  
22 A local historical society receiving funds under this  
23 subsection shall present to the county board of supervisors  
24 an annual report describing in detail its use of the funds  
25 appropriated received.

26 Sec. 2. This Act is effective January first following  
27 its enactment.

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HOUSE CLIP SHEET

WEDNESDAY, MAY 2, 1979

SENATE FILE 1

H-4212

1 Amend Senate File 1 as amended, passed and reprinted  
2 as follows:

3 1. By striking everything after the enacting  
4 clause and inserting in lieu thereof the following:

5 "Section 1. Section one hundred eleven A point  
6 four (111A.4), subsection eleven (11), Code 1979,  
7 is amended by striking the subsection.

8 Sec. 2. Section three hundred thirty-two point  
9 three (332.3), subsection twenty-four (24), Code 1979,  
10 is amended by striking the subsection and inserting  
11 in lieu thereof the following:

12 24. To levy a tax, subject to the provisions of  
13 this subsection and not to exceed three cents per  
14 thousand dollars of assessed value, with the amount  
15 of tax collected not to exceed five thousand dollars  
16 in a county with a population of less than fifty  
17 thousand, fifteen thousand dollars in a county with  
18 a population of fifty thousand or more but less than  
19 one hundred thousand, or twenty-five thousand dollars  
20 in a county with a population of one hundred thousand  
21 or more, for the use of local, nonprofit historical  
22 societies, organized pursuant to chapter five hundred  
23 four (504) or chapter five hundred four A (504A) of  
24 the Code, for the purpose of collecting and preserving  
25 historical materials, artifacts, places, and structures  
26 of the area, maintaining a historical library and  
27 collections, conducting historical studies and  
28 researches, issuing publications, providing public  
29 lectures of historical interest, and otherwise  
30 disseminating a knowledge of the history of the area  
31 to the general public. If there are two or more  
32 nonprofit historical societies in the county, the  
33 board shall apportion the funds available under this  
34 subsection as it determines. The county board of  
35 supervisors shall require the historical society to  
36 submit to the board as a prerequisite to receiving  
37 funds under this subsection a proposed budget including  
38 the amount of available funds and estimated  
39 expenditures. A local historical society receiving  
40 funds under this subsection shall present to the  
41 county board of supervisors an annual report describing  
42 in detail its use of the funds received.

43 Sec. 3. This Act is effective January first  
44 following its enactment."

45 2. Amend the title, line 2, by inserting after  
46 the word "societies" the words "and prohibiting county  
47 conservation boards from appropriating funds for  
48 nonprofit historical societies".

H-4212 FILED

BY COMMITTEE ON WAYS AND MEANS

West of Marshall, Chairperson

MAY 1, 1979

*Adopted as amended  
By 4257 577 (p. 2088)*

SENATE FILE 1

H-4257

- 1 Amend Amendment H-4212 to Senate File 1 as
- 2 amended, passed and reprinted as follows:
- 3 1. Page 1, line 16, by striking the word
- 4 "fifty" and inserting in lieu thereof the word
- 5 "thirty-five".
- 6 2. Page 1, line 18, by striking the word
- 7 "fifty" and inserting in lieu thereof the word
- 8 "thirty-five".

H-4257 FILED *Adopted 5/7 (p 2088)* BY NORLAND of Worth  
MAY 3, 1979

SENATE FILE 1

H-4248

- 1 Amend the Committee amendment, H-4212, to Senate
- 2 File 1 as follows:
- 3 1. Page 1, line 31, by inserting after the word
- 4 "public." the following: "Revenues made available
- 5 from this tax may be used to pay the costs of
- 6 referendums for the establishment of historical
- 7 preservation districts in counties and incorporated
- 8 areas held pursuant to section three hundred three
- 9 point twenty-three (303.23) of the Code. The board
- 10 may forward the funds to the county commissioner
- 11 of elections, however if the funds are insufficient
- 12 to cover the cost of a referendum the difference
- 13 shall be covered from private sources."

H-4248 FILED *Withdrawn 5/7 (p 2088)* BY LLOYD-JONES of Johnson  
MAY 3, 1979

HOUSE AMENDMENT TO SENATE FILE 1

S-3741

1 Amend Senate File 1 as amended, passed and reprinted  
2 as follows:

3 1. By striking everything after the enacting  
4 clause and inserting in lieu thereof the following:

5 "Section 1. Section one hundred eleven A point  
6 four (111A.4), subsection eleven (11), Code 1979,  
7 is amended by striking the subsection.

8 Sec. 2. Section three hundred thirty-two point  
9 three (332.3), subsection twenty-four (24), Code 1979,  
10 is amended by striking the subsection and inserting  
11 in lieu thereof the following:

12 24. To levy a tax, subject to the provisions of  
13 this subsection and not to exceed three cents per  
14 thousand dollars of assessed value, with the amount  
15 of tax collected not to exceed five thousand dollars  
16 in a county with a population of less than thirty-  
17 five thousand, fifteen thousand dollars in a county  
18 with a population of thirty-five thousand or more  
19 but less than one hundred thousand, or twenty-five  
20 thousand dollars in a county with a population of  
21 one hundred thousand or more, for the use of local,  
22 nonprofit historical societies, organized pursuant  
23 to chapter five hundred four (504) or chapter five  
24 hundred four A (504A) of the Code, for the purpose  
25 of collecting and preserving historical materials,  
26 artifacts, places, and structures of the area,  
27 maintaining a historical library and collections,  
28 conducting historical studies and researches, issuing  
29 publications, providing public lectures of historical  
30 interest, and otherwise disseminating a knowledge  
31 of the history of the area to the general public.  
32 If there are two or more nonprofit historical societies  
33 in the county, the board shall apportion the funds  
34 available under this subsection as it determines.  
35 The county board of supervisors shall require the  
36 historical society to submit to the board as a  
37 prerequisite to receiving funds under this subsection  
38 a proposed budget including the amount of available  
39 funds and estimated expenditures. A local historical  
40 society receiving funds under this subsection shall  
41 present to the county board of supervisors an annual  
42 report describing in detail its use of the funds  
43 received.

44 Sec. 3. This Act is effective January first  
45 following its enactment."

46 2. Amend the title, line 2, by inserting after  
47 the word "societies" the words "and prohibiting county  
48 conservation boards from appropriating funds for  
49 nonprofit historical societies".

S-3741 FILED  
MAY 9, 1979

RECEIVED FROM THE HOUSE

*Senate concurred 5/10 (7:17:00)*

SENATE FILE 1

AN ACT

ALLOWING COUNTY BOARDS OF SUPERVISORS TO LEVY A TAX AND DIS-  
TRIBUTE MONEYS TO NONPROFIT HISTORICAL SOCIETIES AND PRO-  
HIBITING COUNTY CONSERVATION BOARDS FROM APPROPRIATING  
FUNDS FOR NONPROFIT HISTORICAL SOCIETIES.

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

Section 1. Section one hundred eleven A point four  
(111A.4), subsection eleven (11), Code 1979, is amended by  
striking the subsection.

Sec. 2. Section three hundred thirty-two point three  
(332.3), subsection twenty-four (24) Code 1979, is amended  
by striking the subsection and inserting in lieu thereof the  
following:

24. To levy a tax, subject to the provisions of this  
subsection and not to exceed three cents per thousand dollars  
of assessed value, with the amount of tax collected not to  
exceed five thousand dollars in a county with a population  
of less than thirty-five thousand, fifteen thousand dollars  
in a county with a population of thirty-five thousand or more  
but less than one hundred thousand, or twenty-five thousand  
dollars in a county with a population of one hundred thousand  
or more, for the use of local, nonprofit historical societies,  
organized pursuant to chapter five hundred four (504) or  
chapter five hundred four A (504A) of the Code, for the purpose  
of collecting and preserving historical materials, artifacts,  
places, and structures of the area, maintaining a historical  
library and collections, conducting historical studies and  
researches, issuing publications, providing public lectures  
of historical interest, and otherwise disseminating a knowledge  
of the history of the area to the general public. If there  
are two or more nonprofit historical societies in the county,

the board shall apportion the funds available under this  
subsection as it determines. The county board of supervisors  
shall require the historical society to submit to the board  
as a prerequisite to receiving funds under this subsection  
a proposed budget including the amount of available funds  
and estimated expenditures. A local historical society  
receiving funds under this subsection shall present to the  
county board of supervisors an annual report describing in  
detail its use of the funds received.

Sec. 3. This Act is effective January first following  
its enactment.

\_\_\_\_\_  
TERRY E. BRANSTAD  
President of the Senate

\_\_\_\_\_  
FLOYD H. MILLEN  
Speaker of the House

I hereby certify that this bill originated in the Senate and  
is known as Senate File 1, Sixty-eighth General Assembly.

\_\_\_\_\_  
FRANK J. STORK  
Secretary of the Senate

Approved June 1, 1979

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ROBERT D. RAY  
Governor

S.F. 1