

Cities

D. Pass 2/11 (p. 397)

Reprinted 2/15

FILED JAN 17 1980

SENATE FILE 2060

By GENTLEMAN

Passed Senate, Date 2-13-80 (p. 427) Passed House, Date _____

Vote: Ayes 41 Nays 1 Vote: Ayes _____ Nays _____

Approved April 7, 1980

A BILL FOR

1 An Act to permit the serving of food and beverages on the
2 premises of certain tax exempt property.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4
5
6
7
8
9
10
11
12
13
14
15
16

SENATE FILE 2060

S-5109

1 Amend Senate File 2060 as follows:

2 1. Page 1, by striking lines 12 through 16 and
3 inserting in lieu thereof the words "which is operated
4 by a city as a library, art gallery or museum, con-
5 servatory, botanical garden or display, observatory
6 or science museum, or as a location for holding
7 athletic contests, sports or entertainment events,
8 expositions, meetings or conventions, or leased
9 from the city for any such purposes."

S-5109 FILED & ADOPTED (p. 427) BY JULIA B. GENTLEMAN
FEBRUARY 13, 1980 WILLIAM D. PALMER

DAVID M. READINGER
GEORGE R. KINLEY

1 Section 1. Section four hundred twenty-seven point one
2 (427.1), subsections two (2), eleven (11), and twenty-five
3 (25), Code 1979, are amended to read as follows:

4 2. MUNICIPAL AND MILITARY PROPERTY. The property of a
5 county, township, city, school corporation, levee district,
6 drainage district or military company of the state of Iowa,
7 when devoted to public use and not held for pecuniary profit
8 except property of a municipally owned electric utility held
9 under joint ownership which shall be subject to assessment
10 and taxation under provisions of chapters 428 and 437. The
11 exemption for property owned by a city also applies to property
12 which is leased from a city for the purpose of holding athletic
13 contests, sport and entertainment events, expositions, meetings
14 and conventions, and food and beverages may be served at the
15 events without affecting the exemption provided the city has
16 approved the serving of food and beverages on the property.

17 11. PROPERTY OF EDUCATIONAL INSTITUTIONS. Real estate
18 owned by any educational institution of this state as a part
19 of its endowment fund, to the extent of one hundred sixty
20 acres in any civil township except any real property acquired
21 after January 1, 1965, by any educational institution as a
22 part of its endowment fund or upon which any income is derived
23 or used, directly or indirectly, for full or partial payment
24 for services rendered, shall be taxed beginning with the
25 levies applied for taxes payable in the year 1967, at the
26 same rate as all other property of the same class in the
27 taxing district ~~or-districts~~ in which ~~such~~ the real property
28 is located. ~~Such~~ The property acquired prior to January 1,
29 1965, and held or owned as part of the endowment fund of an
30 educational institution shall be subject to assessment and
31 levy in the assessment year 1974 for taxes payable in 1975.
32 All ~~such~~ the property shall be listed on the assessment rolls
33 in the district ~~or-districts~~ in which ~~such~~ the property is
34 located and an actual fair market value and an assessed or
35 taxable value be ascribed to it, as contemplated by section

1 441.21, irrespective of whether an exemption under this
 2 subsection may be or is affirmed, and ~~such~~ the information
 3 shall be open to public inspection; it being the intent of
 4 this section that ~~such~~ the property be valued whether or not
 5 it ~~be~~ is subject to a levy. Every educational institution
 6 claiming an exemption under ~~the provisions of~~ this subsection
 7 shall file with the assessor not later than February 1 of
 8 the year for which ~~such~~ the exemption is requested, a statement
 9 upon forms to be prescribed by the director of revenue,
 10 describing and locating the property upon which ~~such~~ the
 11 exemption is claimed. Property which is located on the campus
 12 grounds and used for student union purposes may serve food
 13 and beverages without affecting its exemption received pursuant
 14 to subsection nine (9) or this subsection.

15 25. MANDATORY DENIAL. No exemption shall be granted upon
 16 any property which is the location of ~~a federal retail liquor~~
 17 ~~sales permit or in which~~ federally licensed devices not
 18 lawfully permitted to operate under the laws of the state
 19 ~~of Iowa are located.~~

20 Sec. 2. This Act, being deemed of immediate importance,
 21 takes effect from and after its publication in the West Des
 22 Moines Express, a newspaper published in West Des Moines,
 23 Iowa, and in the Urbandale News, a newspaper published in
 24 Urbandale, Iowa.

25 EXPLANATION

26 The bill provides that food and beverages may be served
 27 on certain tax exempt property of a city if approved by the
 28 city. The bill also allows food and beverages to be served
 29 on property owned by an educational institution and permits
 30 an exemption for property which has a federal retail liquor
 31 sales permit. The Act is effective upon publication.

32

33

34

35

Amend H-5355, 2d Pass 3/5 (p. 1122)

SENATE FILE 2060

By GENTLEMAN

(AS AMENDED AND PASSED BY THE SENATE FEBRUARY 13, 1980)

Passed Senate, Date 2/21/80 (p. 1125) Passed House, Date 3-25-80 (p. 1132)

Vote: Ayes 44 Nays 1 Vote: Ayes 75 Nays 14

Approved April 7, 1980

A BILL FOR

1 An Act to permit the serving of food and beverages on the
2 premises of certain tax exempt property.

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

4

5

6

7

8

9

10

11

12

13

14

15

16

_____ = New Language
by the Senate

SENATE FILE 2060

H-5355

1 Amend Senate File 2060 as follows:

2 1. Page 1, by inserting after line 16, the
3 following: "Food and beverages may be served at the
4 events or locations without affecting the exemptions,
5 provided the city has approved the serving of food
6 and beverages on the property."

H-5355 FILED
MARCH 5, 1980

BY COMMITTEE ON WAYS AND MEANS
WEST, Chair

*Adopted as amended
by 54-22 3/25 (p. 1122)*

1 Section 1. Section four hundred twenty-seven point one
2 (427.1), subsections two (2), eleven (11), and twenty-five
3 (25), Code 1979, are amended to read as follows:

4 2. MUNICIPAL AND MILITARY PROPERTY. The property of a
5 county, township, city, school corporation, levee district,
6 drainage district or military company of the state of Iowa,
7 when devoted to public use and not held for pecuniary profit
8 except property of a municipally owned electric utility held
9 under joint ownership which shall be subject to assessment
10 and taxation under provisions of chapters 428 and 437. The
11 exemption for property owned by a city also applies to property
12 which is operated by a city as a library, art gallery or
13 museum, conservatory, botanical garden or display, observatory
14 or science museum, or as a location for holding athletic
15 contests, sports or entertainment events, expositions, meetings
16 or conventions, or leased from the city for any such purposes.

17 11. PROPERTY OF EDUCATIONAL INSTITUTIONS. Real estate
18 owned by any educational institution of this state as a part
19 of its endowment fund, to the extent of one hundred sixty
20 acres in any civil township except any real property acquired
21 after January 1, 1965, by any educational institution as a
22 part of its endowment fund or upon which any income is derived
23 or used, directly or indirectly, for full or partial payment
24 for services rendered, shall be taxed beginning with the
25 levies applied for taxes payable in the year 1967, at the
26 same rate as all other property of the same class in the
27 taxing district ~~or-districts~~ in which ~~such~~ the real property
28 is located. ~~Such~~ The property acquired prior to January 1,
29 1965, and held or owned as part of the endowment fund of an
30 educational institution shall be subject to assessment and
31 levy in the assessment year 1974 for taxes payable in 1975.
32 All ~~such~~ the property shall be listed on the assessment rolls
33 in the district ~~or-districts~~ in which ~~such~~ the property is
34 located and an actual fair market value and an assessed or
35 taxable value be ascribed to it, as contemplated by section

1 441.21, irrespective of whether an exemption under this
 2 subsection may be or is affirmed, and ~~such~~ the information
 3 shall be open to public inspection; it being the intent of
 4 this section that ~~such~~ the property be valued whether or not
 5 it be is subject to a levy. Every educational institution
 6 claiming an exemption under ~~the provisions of~~ this subsection
 7 shall file with the assessor not later than February 1 of
 8 the year for which ~~such~~ the exemption is requested, a statement
 9 upon forms to be prescribed by the director of revenue,
 10 describing and locating the property upon which ~~such~~ the
 11 exemption is claimed. Property which is located on the campus
 12 grounds and used for student union purposes may serve food
 13 and beverages without affecting its exemption received pursuant
 14 to subsection nine (9) or this subsection.

15 25. MANDATORY DENIAL. No exemption shall be granted upon
 16 any property which is the location of ~~a federal retail liquor~~
 17 ~~sales permit or in which~~ federally licensed devices not
 18 lawfully permitted to operate under the laws of the state
 19 ~~of Iowa are located.~~

20 Sec. 2. This Act, being deemed of immediate importance,
 21 takes effect from and after its publication in the West Des
 22 Moines Express, a newspaper published in West Des Moines,
 23 Iowa, and in the Urbandale News, a newspaper published in
 24 Urbandale, Iowa.

SENATE FILE 2060

H-5432

1 Amend the Committee on Ways and Means amendment,
 2 H-5355, to Senate File 2060, as amended, passed, and
 3 reprinted by the Senate, as follows:
 4 1. Page 1, by inserting after line 1 the following:
 5 "____. Page 1, line 11, by inserting after the
 6 word "city" the words "or county".
 7 "____. Page 1, line 12, by inserting after the word
 8 "city" the words "or county".
 9 "____. Page 1, line 16, by inserting after the word
 10 "city" the words "or county"."
 11 2. Page 1, line 6, by inserting after the word
 12 "property" the words "if the property is owned by
 13 the city or the county has approved the serving of
 14 food and beverages on the property if the property
 15 is owned by the county".

SF 2060
bk/slc/26cH-5432 FILED
MARCH 11, 1980
*Adopted 3/25 (p. 130)*BY NORLAND of Worth
POPE of Polk

SENATE FILE 2060

H-5559

1 Amend the Committee on Ways and Means amendment,
2 H-5355, to Senate File 2060, as amended, passed, and
3 reprinted by the Senate, as follows:
4 1. Page 1, line 6, by inserting after the period
5 the words "Other tangible personal property may be
6 sold on the site without affecting the property tax
7 exemption, provided the city has approved the sales
8 of the tangible personal property where the real
9 property is owned by the city or the county has
10 approved the sale of the tangible personal property
11 if the real property is owned by the county."

H-5559 FILED

BY DAVITT of Warren

MARCH 18, 1980

Count 3/25 (+ 1120)

HOUSE AMENDMENT TO SENATE FILE 2060

S-5541

1 Amend Senate File 2060 as follows:
2 1. Page 1, line 11, by inserting after the word
3 "city" the words "or county".
4 2. Page 1, line 12, by inserting after the word
5 "city" the words "or county".
6 3. Page 1, line 16, by inserting after the word
7 "city" the words "or county".
8 4. Page 1, by inserting after line 16, the
9 following: "Food and beverages may be served at the
10 events or locations without affecting the exemptions,
11 provided the city has approved the serving of food
12 and beverages on the property if the property is owned
13 by the city or the county has approved the serving
14 of food and beverages on the property if the property
15 is owned by the county."

S-5541 FILED
MARCH 27, 1980

RECEIVED FROM THE HOUSE

Senate concurred 3/31 (p. 1184)

SENATE FILE 2060

AN ACT

TO PERMIT THE SERVING OF FOOD AND BEVERAGES ON THE PREMISES
OF CERTAIN TAX EXEMPT PROPERTY.

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

Section 1. Section four hundred twenty-seven point one (427.1), subsections two (2), eleven (11), and twenty-five (25), Code 1979, are amended to read as follows:

2. MUNICIPAL AND MILITARY PROPERTY. The property of a county, township, city, school corporation, levee district, drainage district or military company of the state of Iowa, when devoted to public use and not held for pecuniary profit except property of a municipally owned electric utility held under joint ownership which shall be subject to assessment and taxation under provisions of chapters 428 and 437. The exemption for property owned by a city or county also applies to property which is operated by a city or county as a library, art gallery or museum, conservatory, botanical garden or display, observatory or science museum, or as a location for holding athletic contests, sports or entertainment events, expositions, meetings or conventions, or leased from the city or county for any such purposes. Food and beverages may be served at the events or locations without affecting the exemptions, provided the city has approved the serving of food and beverages on the property if the property is owned by the city or the county has approved the serving of food and beverages on the property if the property is owned by the county.

11. PROPERTY OF EDUCATIONAL INSTITUTIONS. Real estate owned by any educational institution of this state as a part of its endowment fund, to the extent of one hundred sixty acres in any civil township except any real property acquired

after January 1, 1965, by any educational institution as a part of its endowment fund or upon which any income is derived or used, directly or indirectly, for full or partial payment for services rendered, shall be taxed beginning with the levies applied for taxes payable in the year 1967, at the same rate as all other property of the same class in the taxing district ~~or districts~~ in which ~~such the~~ real property is located. ~~Such The~~ property acquired prior to January 1, 1965, and held or owned as part of the endowment fund of an educational institution shall be subject to assessment and levy in the assessment year 1974 for taxes payable in 1975. All ~~such the~~ property shall be listed on the assessment rolls in the district ~~or districts~~ in which ~~such the~~ property is located and an actual fair market value and an assessed or taxable value be ascribed to it, as contemplated by section 441.21, irrespective of whether an exemption under this subsection may be or is affirmed, and ~~such the~~ information shall be open to public inspection; it being the intent of this section that ~~such the~~ property be valued whether or not it ~~be is~~ subject to a levy. Every educational institution claiming an exemption under ~~the provisions of~~ this subsection shall file with the assessor not later than February 1 of the year for which ~~such the~~ exemption is requested, a statement upon forms to be prescribed by the director of revenue, describing and locating the property upon which ~~such the~~ exemption is claimed. Property which is located on the campus grounds and used for student union purposes may serve food and beverages without affecting its exemption received pursuant to subsection nine (9) or this subsection.

25. MANDATORY DENIAL. No exemption shall be granted upon any property which is the location of ~~a federal retail liquor sales permit or in which~~ federally licensed devices not lawfully permitted to operate under the laws of the state ~~of Iowa are issued.~~

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in the West Des Moines Express, a newspaper published in West Des Moines, Iowa, and in the Urbandale News, a newspaper published in Urbandale, Iowa.

TERRY E. BRANSTAD
President of the Senate

WILLIAM H. HARBOR
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2060, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved April 7, 1980

ROBERT D. RAY
Governor