

Reprinted 4/22

1 FILED APR 15 1980

SENATE FILE **2369**

By COMMITTEE ON WAYS AND MEANS
Approved 4/15 (p. 14, 4)
(FORMER SSB 2299)

Passed Senate, Date 4/23/80 (4/23) Passed House, Date 4/26/80 (P. 2202)
Vote: Ayes 114 Nays 3 Vote: Ayes 92 Nays 1
Approved 5/21/80

A BILL FOR

1 An Act relating to the taxation of property of cemetery
2 associations and locker plants and making the Act
3 retroactive.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 2369

SENATE FILE 2369

S-5772

1 Amend Senate File 2369 as follows:
2 1. Page 1, line 8, by inserting after the word
3 "remains." the words "The exemption granted by this
4 subsection shall not apply to any property used for
5 the practice of mortuary science."

S-5772 FILED
APRIL 18, 1980
ADOPTED *(p. 154)*

BY BOB RUSH
BASS VAN GILST

1 Section 1. Section four hundred twenty-seven point one
2 (427.1), subsection seven (7), Code 1979, is amended to read
3 as follows:

4 7. PROPERTY OF ~~NONPROFIT~~ CEMETERY ASSOCIATIONS. Burial
5 grounds, mausoleums, buildings and equipment owned and operated
6 by ~~nonprofit~~ cemetery associations and used exclusively for
7 the maintenance and care of the cemeteries devoted to interment
8 of human bodies and human remains.

9 Sec. 2. Chapter four hundred twenty-eight (428), Code
10 1979, is amended by adding the following new section:

11 NEW SECTION. For purposes of valuing and assessing property
12 for tax purposes, locker plants shall be valued and assessed
13 as commercial property. For purposes of this section, "locker
14 plants" means any property used primarily for any or all of
15 the following purposes:

16 1. To provide, as a part of its business operations,
17 locker facilities which are rented at retail to consumers
18 to be used for the storage of frozen meats, fish, or fowl
19 owned by the person renting the locker.

20 2. To custom slaughter livestock under contract for a
21 natural person and to process the carcass for the natural
22 person by cutting, wrapping, and freezing the meat.

23 3. To process an animal carcass to offer at retail
24 processed meat products to a natural person after the facility
25 has purchased the livestock or carcass.

26 Sec. 3. This Act is retroactive to January 1, 1980 for
27 the valuation of property on or after January 1, 1980.

28 EXPLANATION

29 The bill exempts the property of all cemetery associations
30 used for their appropriate purposes from property taxes.
31 The bill also classifies locker plants as commercial property.

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SENATE FILE 2369

S-5778

Amend Senate File 2369 as follows:

1. Page 1, by inserting after line 8 the following:

"Sec. ____ Chapter four hundred twenty-seven
(427), Code 1979, is amended by adding the following
new section:

NEW SECTION. For fiscal years beginning after
the effective date of this Act, real property other
than the actual burial grounds which receive an
exemption from real property taxes under section one
(1) of this Act shall be assessed and valued for tax
purposes by the assessor as if such property was
subject to property tax. The taxable values determined
by the assessor shall be delivered to the treasurer
at the time the regular tax list is delivered and
the treasurer shall compute the tax which would have
been imposed on the taxable values of such real
property if it were not exempt under section one (1)
of this Act. Upon determination of the amount of
taxes which would have been paid, the treasurer shall
submit to the state comptroller a bill for that amount
of taxes. The state comptroller shall pay the amount
submitted by the treasurer in two equal installments
at the time the regular property taxes are due. Upon
receipt of the payments by the treasurer, the treasurer
shall pay the appropriate amounts to the tax levying
bodies in which is located such real property. There
is appropriated from the general fund of the state
to the state comptroller an amount sufficient to carry
out the provisions of this section."

2. By numbering and renumbering as is necessary.

S-5778 FILED

BY BOB RUSH

APRIL 21, 1980

7/18/80 (S-5778)

SENATE FILE 2369

S-5779

Amend Senate File 2369 as follows:

1. Page 1, by inserting after line 25 the following
new section:

"Sec. ____ The tax study committee which is
created by House File two thousand seventy-two (2072),
enacted by the Sixty-eighth General Assembly, 1980
Session, shall also consider and study the impact
of tax exempt property on the property tax base and
consider recommendations to revise and amend the
current statutory criteria for qualifying for a
property tax exemption."

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

S-5779 FILED

BY STEPHEN W. BIENIUS

APRIL 21, 1980

Revised and approved 4/23/80

Ways and Means: Shull, Chair; Branstad and Oxley.

to Pass 4/25

SENATE FILE 2369

By COMMITTEE ON WAYS AND MEANS

(AS AMENDED AND PASSED BY THE SENATE APRIL 23, 1980)

Passed Senate, Date 4/23/80 (p. 1505) Passed House, Date 4/23/80 (p. 2302)

Vote: Ayes 44 Nays 3 Vote: Ayes 92 Nays 1

Approved May 21 1980

A BILL FOR

1 An Act relating to the taxation of property of cemetery
2 associations and locker plants and making the Act
3 retroactive.

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

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 = New Language
by the Senate

1 Section 1. Section four hundred twenty-seven point one
2 (427.1), subsection seven (7), Code 1979, is amended to read
3 as follows:

4 7. PROPERTY OF ~~NONPROFIT~~ CEMETERY ASSOCIATIONS. Burial
5 grounds, mausoleums, buildings and equipment owned and operated
6 by ~~nonprofit~~ cemetery associations and used exclusively for
7 the maintenance and care of the cemeteries devoted to interment
8 of human bodies and human remains. The exemption granted by
9 this subsection shall not apply to any property used for the
10 practice of mortuary science.

11 Sec. 2. Chapter four hundred twenty-eight (428), Code
12 1979, is amended by adding the following new section:

13 NEW SECTION. For purposes of valuing and assessing property
14 for tax purposes, locker plants shall be valued and assessed
15 as commercial property. For purposes of this section, "locker
16 plants" means any property used primarily for any or all of
17 the following purposes:

18 1. To provide, as a part of its business operations,
19 locker facilities which are rented at retail to consumers
20 to be used for the storage of frozen meats, fish, or fowl
21 owned by the person renting the locker.

22 2. To custom slaughter livestock under contract for a
23 natural person and to process the carcass for the natural
24 person by cutting, wrapping, and freezing the meat.

25 3. To process an animal carcass to offer at retail
26 processed meat products to a natural person after the facility
27 has purchased the livestock or carcass.

28 Sec. 3. This Act is retroactive to January 1, 1980 for
29 the valuation of property on or after January 1, 1980.

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SENATE FILE 2369

AN ACT
RELATING TO THE TAXATION OF PROPERTY OF CEMETERY ASSOCIATIONS
AND LOCKER PLANTS AND MAKING THE ACT RETROACTIVE.

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

Section 1. Section four hundred twenty-seven point one (427.1), subsection seven (7), Code 1979, is amended to read as follows:

7. PROPERTY OF ~~NONPROFIT~~ CEMETERY ASSOCIATIONS. Burial grounds, mausoleums, buildings and equipment owned and operated by ~~nonprofit~~ cemetery associations and used exclusively for the maintenance and care of the cemeteries devoted to interment of human bodies and human remains. The exemption granted by this subsection shall not apply to any property used for the practice of mortuary science.

Sec. 2. Chapter four hundred twenty-eight (428), Code 1979, is amended by adding the following new section:

NEW SECTION. For purposes of valuing and assessing property for tax purposes, locker plants shall be valued and assessed as commercial property. For purposes of this section, "locker plants" means any property used primarily for any or all of the following purposes:

1. To provide, as a part of its business operations, locker facilities which are rented at retail to consumers to be used for the storage of frozen meats, fish, or fowl owned by the person renting the locker.
2. To custom slaughter livestock under contract for a natural person and to process the carcass for the natural person by cutting, wrapping, and freezing the meat.

3. To process an animal carcass to offer at retail processed meat products to a natural person after the facility has purchased the livestock or carcass.

Sec. 3. This Act is retroactive to January 1, 1980 for the valuation of property on or after January 1, 1980.

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 2369, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved 5/21, 1980

ROBERT D. RAY
Governor