

HOUSE FILE 504

Ways and Means
Hester, Chairperson
Rush
Craft

2/12
Amend per 32597
To Pass 5/26/81 (p 995)

HOUSE FILE 504

BY COMMITTEE ON WAYS AND MEANS

1981

WAYS & MEANS CALENDAR

(Formerly Study Bill 124)

Passed House, Date 3-9-81 (p 684) Passed Senate, Date 4-30-81 (p 1501)

Vote: Ayes 92 Nays 2 Vote: Ayes 44 Nays 0

Approved May 18, 1981

Repassed House 5-6-81 (p 1694)
93-1

A BILL FOR

1 An Act relating to the enforcement of distress warrants is-
2 sued by the director of revenue.

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

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SENATE AMENDMENT TO HOUSE FILE 504

H-3963

1 Amend House File 504, as passed by the House as
2 follows:
3 1. Page 1, line 11, by striking the word
4 "taxpaper" and inserting in lieu thereof the word
5 "taxpayer".

H-3963 FILED MAY 4, 1981

RECEIVED FROM THE SENATE
House concurred 5/6/81 (p. 1694)

521

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18

HOUSE FILE 504

S-3259

1 Amend House File 504, as passed by the House as
2 follows:
3 1. Page 1, line 11, by striking the word
4 "taxpaper" and inserting in lieu thereof the word
5 "taxpayer".

S-3259 FILED
MARCH 26, 1981
Adopted 4/30/81 (p. 1501)

BY COMMITTEE ON WAYS & MEANS
ROLF V. CRAFT, CHAIR

1 Section 1. Section 626.29, Code 1981, is amended to read
2 as follows:

3 626.29 DISTRESS WARRANT BY DIRECTOR OF REVENUE OR DIRECTOR
4 OF JOB SERVICE. In the service of a distress warrant issued
5 by the director of revenue for the collection of income tax,
6 sales tax, motor vehicle fuel tax, freight line and equipment
7 car tax, hotel and motel tax, or use tax or in the service
8 of a distress warrant issued by the director of job service
9 for the collection of employment security contributions, the
10 property of the taxpayer or the employer in the possession
11 of another, or debts due the taxpayer or the employer, may
12 be reached by garnishment.

13 EXPLANATION

14 The bill provides that distress warrants issued by the
15 director of revenue for the collection of the state motor
16 vehicle fuel tax or the local option hotel and motel tax can
17 be enforced by garnishment.

18 The bill takes effect July 1 following enactment.

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20 FISCAL NOTE
21 House File 504
22 Requested by Representative Schnekloth
February 23, 1981

23 In compliance with a written request there is hereby submitted a
24 Fiscal Note for H. F. 504 pursuant to Joint Rule 16.

25 LSB 398H, An Act relating to the enforcement of distress warrants issued by the
26 director of revenue.

27 LSB 398H provides that distress warrants may be issued by the Department of Revenue
28 for collection of motor vehicle fuel and local option hotel/motel taxes by means of
29 garnishment. This would increase the effectiveness of collecting the two above
30 taxes when payment for these taxes are overdue. However, the actual impact on in-
creases noncompliance collections cannot be specifically estimated.

31 Source: Dept. of Revenue
32 FILED MARCH 19, 1981

BY GERRY D. RANKIN
Legislative Fiscal Bureau

of another, or debts due the taxpayer or the employer, may be reached by garnishment.

DELWYN STROMER
Speaker of the House

HOUSE FILE 504

AN ACT

RELATING TO THE ENFORCEMENT OF DISTRESS WARRANTS ISSUED BY THE DIRECTOR OF REVENUE.

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

Section 1. Section 626.29, Code 1981, is amended to read as follows:

626.29 DISTRESS WARRANT BY DIRECTOR OF REVENUE OR DIRECTOR OF JOB SERVICE. In the service of a distress warrant issued by the director of revenue for the collection of income tax, sales tax, motor vehicle fuel tax, freight line and equipment car tax, hotel and motel tax, or use tax or in the service of a distress warrant issued by the director of job service for the collection of employment security contributions, the property of the taxpayer or the employer in the possession

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 504, Sixty-ninth General Assembly.

PAT H. HARPER
Chief Clerk of the House

Approved 5/18, 1981

ROBERT D. BAY
Governor