

NEED JAN 26 1982

SENATE FILE 2088

BY COMMITTEE ON EDUCATION

(FORMERLY SSB 2064)

Approved 2/26/82

Passed Senate, Date 3-1-82 (p. 543) Passed House, Date 3-31-82 (p. 1115)

Vote: Ayes 42 Nays 7 Vote: Ayes 89 Nays 8

Approved March 16, 1982

## A BILL FOR

1 An Act to authorize a property tax levy by school districts  
2 for a cash reserve.

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

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1 Section 1. Acts of the Sixty-ninth General Assembly, 1981  
2 Session, chapter 94, section 1, is amended by striking the  
3 section and inserting in lieu thereof the following:

4 SECTION 1. Chapter 298, Code 1981, is amended by adding  
5 the following new section:

6 NEW SECTION. LEVY FOR CASH RESERVE. The board of directors  
7 of a school district may certify for levy by March 15 of a  
8 school year, a tax on all taxable property in the school  
9 district in order to raise an amount for a necessary cash  
10 reserve for a school district's general fund.

11 Sec. 2. Section 442.13, Code 1981, is amended by adding  
12 the following new subsection:

13 NEW SUBSECTION. Annually the school budget review committee  
14 shall review the amount of property tax levied by each school  
15 district for a cash reserve authorized in section 1 of this  
16 Act. If in the committee's judgment, the amount of a  
17 district's cash reserve levy is unreasonably high, the  
18 committee shall instruct the state comptroller to reduce that  
19 district's tax levy computed under section 442.9 for the  
20 following budget year by the amount the cash reserve levy  
21 is deemed excessive. A reduction in a district's property  
22 tax levy for a budget year under this subsection does not  
23 affect the district's authorized budget.

24 Sec. 3. This Act, being deemed of immediate importance,  
25 takes effect from and after its publication in the South  
26 Hardin Signal-Review, a newspaper published in Hubbard, Iowa,  
27 and in the Charles City Press, a newspaper published in Charles  
28 City, Iowa.

29 EXPLANATION

30 This bill allows boards of school districts to levy for  
31 a cash reserve but provides for a review of cash reserve  
32 levies by the school budget review committee. If the SBRC  
33 deems a cash reserve levy excessive, it can reduce the  
34 district's additional property tax levy the next school year.  
35 The bill takes effect upon its publication.

SENATE FILE 2088

S-5116

1 Amend S-5092, filed by the Committee on Ways and  
2 Means, to Senate File 2088 as follows:  
3 1. Page 1, by striking lines 21 and 22 and  
4 inserting in lieu thereof the following: "district's  
5 actual unencumbered balance for the previous fiscal  
6 year, less the district's actual unspent balance for  
7 the previous fiscal year determined under chapter  
8 442. The estimated".  
9 2. Page 1, by inserting after line 29 the  
10 following:  
11 " Page 1, line 10, by inserting after the  
12 word "fund." the following: "The amount raised for  
13 a necessary cash reserve does not increase a school  
14 district's authorized expenditures as defined in  
15 section 442.5, subsection 2."

S-5116 FILED & ADOPTED  
FEBRUARY 19, 1982 (p. 439)

BY ARTHUR L. GRATIAS

SENATE FILE 2088

S-5119

1 Amend Senate File 2088 as follows:  
2 1. Page 1, line 10, by inserting after the word  
3 "reserve" the words ", as defined in section 8.6,  
4 subsection 4, paragraph c,".  
5 2. Page 1, line 10, by inserting after the word  
6 "fund." the following: "The amount raised by the  
7 cash reserve levy shall not exceed an amount which  
8 when added to the amount of a district's cash reserve  
9 at the close of the previous fiscal year equals seven  
10 and one-half percent of the authorized budget of the  
11 school district, as defined in section 442.5, for  
12 the school year in which the levy is certified."

S-5119 FILED & LOST  
FEBRUARY 19, 1982 (p. 441)

BY BERL E. PRIEBE

SENATE 4  
FEBRUARY 16, 1982

SENATE FILE 2088  
FISCAL NOTE

REQUESTED BY SENATOR GRATIAS

In compliance with a written request there is hereby submitted a Fiscal Note for Senate File 2088 pursuant to Joint Rule 16.

S.F. 2088 permits school districts to levy for a cash reserve but provides for the School Budget Review Committee (SCRC) to review the levies. If the committee finds a district's cash reserve levy excessive, it can order a reduction of the district's additional property tax levy for the next school year. During the 1981 legislative session, a provision for cash reserve levy was adopted, however the cash balance had to be less than 7.5% of expenditures before the levy was allowed. S.F. 2088 removes that restriction. The legislation is effective on publication.

The exact fiscal impact of S.F. 2088 will depend on local district conditions and actions. For the school year 81-82, less than 200 schools levied for a cash reserve. The total '81-'82 amount collected by special levy was approximately \$9.7 million which includes amounts additional spending authority granted by SBRC decisions as well as amounts for reserves.

SOURCE: STATE COMPTROLLER'S OFFICE

FILED:  
FEBRUARY 15, 1982

BY GERRY RANKIN, DIRECTOR  
LEGISLATIVE FISCAL BUREAU

S-5108

1 Amend Senate File 2088 as follows:

2 1. Page 1, by inserting after line 23 the  
3 following:

4 "Sec. \_\_\_\_ Chapter 442, Code 1981, is amended  
5 by adding the following new section:

6 NEW SECTION. If a school district receives less  
7 state school foundation aid under section 442.26 than  
8 is due under that section, and the school district  
9 uses funds from its cash reserve, as defined in section  
10 8.6, subsection 4, paragraph c, to make up for the  
11 amount of state aid not paid, the state comptroller,  
12 during the first succeeding school year in which the  
13 unobligated state general fund balance on June 30  
14 of the base year as certified by the state comptroller  
15 by September 10 of the budget year is more than forty  
16 million dollars, shall reimburse the school district  
17 for the amount of state school foundation aid not  
18 paid. The amount paid to a school district under  
19 this section is cash reserve.

20 Payment shall be made under this section from funds  
21 appropriated in section 442.26."

22 2. By numbering and renumbering sections as  
23 necessary.

S-5108 FILED

FEBRUARY 17, 1982

11/15 2/1 (p 543)

BY BERL E. PRIEBE

S-5106

1 Amend Senate File 2088 as follows:

2 1. Page 1, line 10, by inserting after the word  
3 "reserve" the words ", as defined in section 8.6,  
4 subsection 4, paragraph c,".

5 2. Page 1, line 10, by inserting after the word  
6 "fund." the following: "The amount raised by the  
7 cash reserve levy shall not exceed an amount which  
8 when added to the amount of a district's cash reserve  
9 at the close of the previous fiscal year equals seven  
10 and one-half percent of the authorized budget of the  
11 school district, as defined in section 442.5, for  
12 the school year in which the levy is certified.

13 However, the board may certify a cash reserve levy  
14 that exceeds the limit on the levy provided in this  
15 section if the question has been approved by the  
16 voters of the school district in the manner provided  
17 in this section. The board may direct the county  
18 commissioner of elections to submit the question  
19 of whether to exceed the limit on the cash reserve  
20 levy provided in this section, for a period of not  
21 to exceed five years, to the qualified electors of  
22 the school district at the next following regular  
23 school election. If a majority of those voting on  
24 the proposition favors exceeding the limit on the  
25 cash reserve levy provided in this section, the board  
26 may certify the levy by the next following March 15.  
27 The approval to exceed the cash reserve levy shall  
28 remain in effect for the period for which it was  
29 approved. If the board wishes to continue the cash  
30 reserve levy that exceeds the limit on the levy  
31 provided in this section, it shall reestablish its  
32 authority to do so at the appropriate regular school  
33 election."

S-5106 FILED

BY BERL PRIEBE

FEBRUARY 17, 1982

*Adopted 2/19 (p. 442)*

SENATE FILE 2088

S-5107

1 Amend Senate File 2088 as follows:

2 1. Page 1, by inserting after line 23 the  
3 following:

4 "Sec. \_\_\_\_ Chapter 442, Code 1981, is amended  
5 by adding the following new section:

6 NEW SECTION. If a school district receives less  
7 state school foundation aid under section 442.26 than  
8 is due under that section, for a base year and the  
9 school district uses funds from its cash reserve,  
10 as defined in section 8.6, subsection 4, paragraph  
11 c, during the base year to make up for the amount  
12 of state aid not paid, the board of directors of the  
13 school district shall include in its general fund  
14 budget document information about the amount of the  
15 cash reserve used to replace state school foundation  
16 aid not paid."

17 2. By numbering and renumbering sections as  
18 necessary.

S-5107 FILED

BY BERL E. PRIEBE

FEBRUARY 17, 1982

JAMES V. GALLAGHER

*Adopted 2/14 (p. 441)*

1 Amend Senate File 2088 as follows:

2 1. Page 1, by inserting after line 10 the  
3 following:

"Sec. . . . Section 442.5, subsection 1, paragraph  
5 a, Code 1981, is amended to read as follows:  
6 a. "Miscellaneous income" means all receipts  
7 deposited to the general fund of a school district  
8 which are not obtained from state aid provided under  
9 section 442.1 or from property tax authorized under  
10 section 442.2 or 442.9 except as otherwise provided  
11 in this paragraph. Miscellaneous income includes  
12 property tax levied under the provisions of section  
13 613A.7, to fund the costs of tort liability insurance  
14 for the school district. Only that portion of interest  
15 earned by a school district that does not exceed the  
16 interest paid by the school district shall be included  
17 as miscellaneous income during a school year."

18 2. Amend the title, line 2, by inserting after  
19 the word "reserve" the words "and relating to funds  
20 available for a cash reserve".

S-5103 FILED

BY EDGAR H. HOLDEN

FEBRUARY 16, 1982

*Filed out of order 2/17 (p. 441)*

SENATE FILE 2088

S-5104

1 Amend Senate File 2088 as follows:

2 1. Page 1, by inserting after line 10 the following  
3 section:

4 "Sec. 10. Section 442.5, subsection 2, Code 1981,  
5 is amended to read as follows:

6 2. The For the school year beginning July 1, 1982  
7 and succeeding school years, the authorized  
8 expenditures during a school year may not exceed the  
9 lesser of the budget for that year certified under  
10 section 24.17 plus any allowable amendments permitted  
11 in this section, or the authorized budget, which is  
12 the sum of the district cost for that year plus the  
13 actual miscellaneous income received for that year  
14 plus the actual unspent balance from the preceding  
15 year minus the difference between the amount of state  
16 school foundation aid due under section 442.26 and  
17 the amount of state school foundation aid paid under  
18 section 442.26. If actual miscellaneous income for  
19 a school year exceeds the anticipated miscellaneous  
20 income in the certified budget for that year, or if  
21 an unspent balance has not been previously certified,  
22 a school district may amend its certified budget."

23 2. Page 1, by inserting after line 23 the following  
24 section:

25 "Sec. . . . Section 10 of this Act applies to  
26 appropriations made for the school year beginning  
27 July 1, 1982 and succeeding school years."

28 3. Amend the title, line 2, by inserting after  
29 the word "reserve" the words "and relating to funds  
30 available for a cash reserve".

31 4. By numbering and renumbering sections as  
32 necessary.

S-5104 FILED

BY EDGAR H. HOLDEN

FEBRUARY 16, 1982

*Filed out of order 2/17 (p. 441)*

S-5092

1 Amend Senate File 2088 as follows:

2 1. Page 1, by inserting before line 1 the  
3 following:

4 "Section 1. Section 8.6, subsection 4, paragraph  
5 c, Code 1981, is amended to read as follows:

6 c. For the proposed budget year, an estimate of  
7 revenue from all sources, other than revenue to be  
8 received from property taxation, separately stated  
9 as to each such source, to be allocated to each of  
10 the several funds, and for each fund the actual or  
11 estimated unencumbered cash balance, whichever is  
12 applicable, to be available at the beginning of the  
13 year, the amount proposed to be received from property  
14 taxation allocated to each fund, and the amount  
15 proposed to be expended during the year plus the  
16 amount of cash reserve, based on actual experience  
17 of prior years, which shall be the necessary cash  
18 reserve of the budget adopted exclusive of capital  
19 outlay items. The amount of cash reserve of a school  
20 district for a proposed budget year, is equal to the  
21 district's actual unencumbered cash balance at the  
22 close of the previous fiscal year. The estimated  
23 expenditures plus the required cash reserve for the  
24 ensuing fiscal year less all estimated or actual  
25 unencumbered balances at the beginning of the year  
26 and less the estimated income from all sources other  
27 than property taxation shall equal the amount to be  
28 received from property taxes, and such amount shall  
29 be shown on the proposed budget estimate."

30 2. Page 1, by inserting after line 23 the following  
31 section:

32 "Sec. \_\_\_\_ . Section 442.13, subsection 2, Code  
33 1981, is amended to read as follows:

34 2. The committee shall report to each session  
35 of the general assembly, which report shall include  
36 any recommended changes in laws relating to school  
37 districts, and shall specify the number of hearings  
38 held annually, the reasons for the committee's  
39 recommendations, information about the amounts of  
40 property tax levied by school districts for a cash  
41 reserve, and other information as the committee deems  
42 advisable."

43 3. By numbering and renumbering sections as  
44 necessary.

S-5092 FILED  
FEBRUARY 11, 1982

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

*Adopted as amended by 5116  
2/19 (p 440)*

Education: Daggett, Chair; Johnson of Woodbury, Menke, Groth and Norland.

*General Assembly of Iowa, 1982*

SENATE FILE 2088

By COMMITTEE ON EDUCATION

(AS AMENDED AND PASSED BY THE SENATE MARCH 1, 1982)

RePassed Senate, Date 4-12-82 (p 114) Passed House, Date 3-31-82 (p 115)

Vote: Ayes 26 Nays 12 Vote: Ayes 89 Nays 8

Approved March 16, 1982

### A BILL FOR

1 An Act to authorize a property tax levy by school districts  
2 for a cash reserve.

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

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2088

\_\_\_\_\_ = New Language  
by the Senate

547 1 Section 1. Section 8.6, subsection 4, paragraph c, Code  
2 1981, is amended to read as follows:

3 c. For the proposed budget year, an estimate of revenue  
4 from all sources, other than revenue to be received from  
5 property taxation, separately stated as to each such source,  
6 to be allocated to each of the several funds, and for each  
7 fund the actual or estimated unencumbered cash balance,  
8 whichever is applicable, to be available at the beginning  
9 of the year, the amount proposed to be received from property  
10 taxation allocated to each fund, and the amount proposed to  
11 be expended during the year plus the amount of cash reserve,  
12 based on actual experience of prior years, which shall be  
13 the necessary cash reserve of the budget adopted exclusive  
14 of capital outlay items. The amount of cash reserve of a  
15 school district for a proposed budget year, is equal to the  
16 district's actual unencumbered balance for the previous fiscal  
17 year, less the district's actual unspent balance for the  
18 previous fiscal year determined under chapter 442. The  
19 estimated expenditures plus the required cash reserve for  
20 the ensuing fiscal year less all estimated or actual  
21 unencumbered balances at the beginning of the year and less  
22 the estimated income from all sources other than property  
23 taxation shall equal the amount to be received from property  
24 taxes, and such amount shall be shown on the proposed budget  
25 estimate.

26 Sec. 2. Acts of the Sixty-ninth General Assembly, 1981  
27 Session, chapter 94, section 1, is amended by striking the  
28 section and inserting in lieu thereof the following:

29 SECTION 1. Chapter 298, Code 1981, is amended by adding  
30 the following new section:

552 31 NEW SECTION. LEVY FOR CASH RESERVE. The board of directors  
32 of a school district may certify for levy by March 15 of a  
33 school year, a tax on all taxable property in the school  
34 district in order to raise an amount for a necessary cash  
35 reserve for a school district's general fund. The amount

1 raised for a necessary cash reserve does not increase a school  
2 district's authorized expenditures as defined in section  
3 442.5, subsection 2.

4 Sec. 3. Section 442.13, Code 1981, is amended by adding  
5 the following new subsection:

6 NEW SUBSECTION. Annually the school budget review committee  
7 shall review the amount of property tax levied by each school  
8 district for a cash reserve authorized in section 2 of this  
9 Act. If in the committee's judgment, the amount of a  
10 district's cash reserve levy is unreasonably high, the  
11 committee shall instruct the state comptroller to reduce that  
12 district's tax levy computed under section 442.9 for the  
13 following budget year by the amount the cash reserve levy  
14 is deemed excessive. A reduction in a district's property  
15 tax levy for a budget year under this subsection does not  
16 affect the district's authorized budget.

17 Sec. 4. Section 442.13, subsection 2, Code 1981, is amended  
18 to read as follows:

19 2. The committee shall report to each session of the  
20 general assembly, which report shall include any recommended  
21 changes in laws relating to school districts, and shall specify  
22 the number of hearings held annually, the reasons for the  
23 committee's recommendations, information about the amounts  
24 of property tax levied by school districts for a cash reserve,  
25 and other information as the committee deems advisable.

26 Sec. 5. Chapter 442, Code 1981, is amended by adding the  
27 following new section:

28 NEW SECTION. If a school district receives less state  
29 school foundation aid under section 442.26 than is due under  
30 that section, for a base year and the school district uses  
31 funds from its cash reserve, as defined in section 8.6,  
32 subsection 4, paragraph c, during the base year to make up  
33 for the amount of state aid not paid, the board of directors  
34 of the school district shall include in its general fund  
35 budget document information about the amount of the cash

5449-1 reserve used to replace state school foundation aid not paid.  
7520-2

2       Sec. 6. This Act, being deemed of immediate importance,  
3 takes effect from and after its publication in the South  
4 Hardin Signal-Review, a newspaper published in Hubbard, Iowa,  
5 and in the Charles City Press, a newspaper published in Charles  
6 City, Iowa.

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SENATE FILE 2088

H-5520

1 Amend Senate File 2088, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 2, by inserting after line 3 the following  
4 sections:

5 "Sec. 2A. Section 442.5, subsection 1, paragraph  
6 a, Code 1981, is amended to read as follows:

7 a. "Miscellaneous income" means all receipts  
8 deposited to the general fund of a school district  
9 which are not obtained from state aid provided under  
10 section 442.1 or, from property tax authorized under  
11 section 442.2 or 442.9, or from interest earned on  
12 moneys of the school district. Miscellaneous income  
13 includes property tax levied under the provisions  
14 of section 613A.7, to fund the costs of tort liability  
15 insurance for the school district.

16 Sec. 2B. Section 442.9, subsection 1, paragraph  
17 c, Code 1981, is amended to read as follows:

18 c. The amount to be raised by the additional  
19 school district property tax levy for a budget year  
20 is equal to the district cost for the budget year,  
21 less the product of the state or district foundation  
22 base and the weighted enrollment and less the amount  
23 of interest earned on moneys of the school district  
24 during the year preceding the base year."

25 2. Page 3, by inserting after line 1 the following  
26 section:

27 "Sec. \_\_\_\_ . Sections 2A and 2B of this Act apply  
28 to interest earned during the school year commencing  
29 July 1, 1982 and succeeding school years."

30 3. By numbering and renumbering sections and  
31 correcting internal references as necessary.

H-5520 FILED MARCH 23, 1982

BY MAULSBY of Calhoun

*Revised into german 3/31 (J. 1114)*

SENATE FILE 2088

H-5521

1 Amend Senate File 2088, as amended, passed and  
2 reprinted by the Senate, as follows:

3 1. Page 1, line 35, by inserting after the word  
4 "fund." the following: "The amount raised by the  
5 cash reserve levy shall not exceed an amount which  
6 when added to the amount of a district's cash reserve  
7 at the close of the previous fiscal year equals seven  
8 and one-half percent of the authorized budget of the  
9 school district, as defined in section 442.5, for  
10 the school year in which the levy is certified."

11 2. By numbering and renumbering sections as  
12 necessary.

H-5521 FILED MARCH 23, 1982

BY MAULSBY of Calhoun

*Revised 3/31 (J. 1114)*

SENATE FILE 2088

H-5449

1 Amend Senate File 2088 as amended, passed and  
2 reprinted by the Senate, as follows:  
3 1. Page 1, by striking lines 1 through 25.  
4 2. Page 2, lines 31 and 32, by striking the words  
5 and figures ", as defined in section 8.6, subsection  
6 4, paragraph c,".  
7 3. Page 3, by inserting after line 1 the following  
8 section:  
9 "Sec. \_\_\_\_\_. Notwithstanding sections 24.3 through  
10 24.17, for the school year beginning July 1, 1982,  
11 the board may approve the levy of the property tax  
12 authorized in section 2 of this Act and certify a  
13 budget to the county auditor not later than twenty  
14 days after the effective date of this Act or not later  
15 than May 1, 1982, whichever is earlier. Time  
16 limitations on procedures necessary for budget  
17 certification are adjusted according to the budget  
18 certification deadline established in this section."  
19 4. By numbering and renumbering sections and  
20 correcting internal references as necessary.

H-5449 FILED

MARCH 17, 1982

*Adopted 2/30 (p. 1113)*

BY COMMITTEE ON EDUCATION

DAGGETT, Chair

HOUSE AMENDMENT TO SENATE FILE 2088

S-5455

1 Amend Senate File 2088 as amended, passed and  
2 reprinted by the Senate, as follows:

3 1. Page 1, by striking lines 1 through 25.

4 2. Page 2, lines 31 and 32, by striking the words  
5 and figures ", as defined in section 8.6, subsection  
6 4, paragraph c,".

7 3. Page 3, by inserting after line 1 the following  
8 section:

9 "Sec. \_\_\_\_\_. Notwithstanding sections 24.3 through  
10 24.17, for the school year beginning July 1, 1982,  
11 the board may approve the levy of the property tax  
12 authorized in section 2 of this Act and certify a  
13 budget to the county auditor not later than twenty  
14 days after the effective date of this Act or not later  
15 than May 1, 1982, whichever is earlier. Time  
16 limitations on procedures necessary for budget  
17 certification are adjusted according to the budget  
18 certification deadline established in this section."

19 4. By numbering and renumbering sections and  
20 correcting internal references as necessary.

S-5455 FILED  
APRIL 2, 1982

RECEIVED FROM THE HOUSE

*Senate concurred 4/12 (p. 1141)*

SENATE FILE 2088

AN ACT

TO AUTHORIZE A PROPERTY TAX LEVY BY SCHOOL DISTRICTS FOR A CASH RESERVE.

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

Section 1. Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 94, section 1, is amended by striking the section and inserting in lieu thereof the following:

SECTION 1. Chapter 298, Code 1981, is amended by adding the following new section:

NEW SECTION. LEVY FOR CASH RESERVE. The board of directors of a school district may certify for levy by March 15 of a school year, a tax on all taxable property in the school district in order to raise an amount for a necessary cash reserve for a school district's general fund. The amount raised for a necessary cash reserve does not increase a school district's authorized expenditures as defined in section 442.5, subsection 2.

Sec. 2. Section 442.13, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. Annually the school budget review committee shall review the amount of property tax levied by each school district for a cash reserve authorized in section 1 of this Act. If in the committee's judgment, the amount of a district's cash reserve levy is unreasonably high, the committee shall instruct the state comptroller to reduce that district's tax levy computed under section 442.9 for the

following budget year by the amount the cash reserve levy is deemed excessive. A reduction in a district's property tax levy for a budget year under this subsection does not affect the district's authorized budget.

Sec. 3. Section 442.13, subsection 2, Code 1981, is amended to read as follows:

2. The committee shall report to each session of the general assembly, which report shall include any recommended changes in laws relating to school districts, and shall specify the number of hearings held annually, the reasons for the committee's recommendations, information about the amounts of property tax levied by school districts for a cash reserve, and other information as the committee deems advisable.

Sec. 4. Chapter 442, Code 1981, is amended by adding the following new section:

NEW SECTION. If a school district receives less state school foundation aid under section 442.26 than is due under that section, for a base year and the school district uses funds from its cash reserve during the base year to make up for the amount of state aid not paid, the board of directors of the school district shall include in its general fund budget document information about the amount of the cash reserve used to replace state school foundation aid not paid.

Sec. 5. Notwithstanding sections 24.3 through 24.17, for the school year beginning July 1, 1982, the board may approve the levy of the property tax authorized in section 1 of this Act and certify a budget to the county auditor not later than twenty days after the effective date of this Act or not later than May 1, 1982, whichever is earlier. Time limitations on procedures necessary for budget certification are adjusted according to the budget certification deadline established in this section.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the South

Hardin Signal-Review, a newspaper published in Hubbard, Iowa,  
and in the Charles City Press, a newspaper published in Charles  
City, Iowa.

---

TERRY E. BRANSTAD  
President of the Senate

---

DELWYN STROMER  
Speaker of the House

I hereby certify that this bill originated in the Senate and  
is known as Senate File 2088, Sixty-ninth General Assembly.

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K. MARIE THAYER  
Secretary of the Senate

Approved March 16, 1982

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ROBERT D. RAY  
Governor