

Finance Do Pass 5/11/83

Sen. Ways & Means 5/14/83
Do Pass 1/12/84 (p. 101)

MAY 1 1983

HOUSE FILE 658

FINANCE

BY COMMITTEE ON WAYS AND MEANS

(Formerly Study Bill 337)

Passed House, Date 5-14-83 (p. 2164) Passed Senate, Date 1-23-84 (p. 193)
Vote: Ayes 90 Nays 0 Vote: Ayes 44 Nays 0
Approved February 6, 1984 (p. 292)

A BILL FOR

1 An Act relating to the direct deposits of revenue and special
2 assessments collected by the county treasurer.

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

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HF 658

1 Section 1. Section 331.552, Code 1983, is amended by
2 adding the following new subsection:

3 NEW SUBSECTION. Send, before the fifteenth day of each
4 month, the amount of tax revenue, special assessments, and
5 other moneys collected for each tax-certifying or tax-levying
6 public agency in the county for direct deposit into the
7 depository or financial institution and account designated
8 by the governing body of the public agency. The treasurer
9 shall send notice to the chairperson or other designated
10 officer of the public agency stating the amount deposited,
11 the date, the amount to be credited to each fund according
12 to the budget, and the source of revenue.

13 Sec. 2. Section 280A.17, unnumbered paragraph 1, Code
14 1983, is amended to read as follows:

15 The board of directors of each merged area shall prepare
16 an annual budget designating the proposed expenditures for
17 operation of the area vocational school or area community
18 college. The board shall further designate the amounts which
19 are to be raised by local taxation and the amounts which are
20 to be raised by other sources of revenue for ~~such~~ the
21 operation. The budget of each merged area shall be submitted
22 to the state board no later than May 1 preceding the next
23 fiscal year for approval. The state board shall review the
24 proposed budget and shall, prior to June 1, either grant its
25 approval or return the budget without approval with the
26 comments of the state board attached ~~thereto~~ to it. Any
27 unapproved budget shall be resubmitted to the state board
28 for final approval. Upon approval of the budget by the state
29 board, the board of directors shall certify the amount to
30 the respective county auditors and the boards of supervisors
31 annually shall levy a tax of twenty and one-fourth cents per
32 thousand dollars of assessed value on taxable property in
33 a merged area for the operation of an area vocational school
34 or area community college. Taxes collected pursuant to ~~such~~
35 the levy shall be paid by the respective county treasurers

1 to the treasurer of the merged area ~~in the same manner that~~
 2 ~~other school taxes are paid to local school districts as~~
 3 provided in section 1 of this Act.

4 Sec. 3. Section 280A.22, subsection 1, paragraph a, Code
 5 1983, is amended to read as follows:

6 a. In addition to the tax authorized under section 280A.17,
 7 the voters in any merged area may at the annual school election
 8 vote a tax not exceeding twenty and one-fourth cents per
 9 thousand dollars of assessed value in any one year for a
 10 period not to exceed ten years for the purchase of grounds,
 11 construction of buildings, payment of debts contracted for
 12 the construction of buildings, purchase of buildings and
 13 equipment for buildings, and the acquisition of libraries,
 14 and for the purpose of maintaining, remodeling, improving,
 15 or expanding the area vocational school or area community
 16 college of the merged area ~~which.~~ The tax shall be collected
 17 by the county treasurers and remitted to the treasurer of
 18 the merged area as other taxes are collected and remitted,
 19 and the provided in section 1 of this Act. The proceeds of
 20 ~~said~~ the tax shall be deposited in a separate and distinct
 21 fund to be known as the voted tax fund, to be paid out upon
 22 warrants drawn by the president and secretary of the board
 23 of directors of the merged area district for the payment of
 24 costs incurred in providing the school facilities for which
 25 the tax was voted.

26 Sec. 4. Section 331.425, subsection 6, Code 1983, is
 27 amended to read as follows:

28 6. A county agricultural extension education fund. Before
 29 the fifteenth day of each month, the treasurer shall notify
 30 the chairperson of the county extension council of the amount
 31 collected for this fund to the first day of that month, and
 32 ~~the chairperson shall draw a draft for that amount,~~
 33 ~~countersigned by the secretary, upon the treasurer who shall~~
 34 ~~pay that amount to the treasurer of the extension council~~
 35 ~~upon receipt of the draft as provided in section 1 of this~~

1 Act.

2 Sec. 5. Section 331.559, subsection 10, Code 1983, is
3 amended to read as follows:

4 10. Send the amounts of each city's tax revenue and special
5 assessments collected on its behalf for direct deposit into
6 the depository and account designated as provided in section
7 384.11.

8 Sec. 6. Section 347.12, unnumbered paragraph 4, Code 1983,
9 is amended to read as follows:

10 Before the ~~third-Monday~~ fifteenth day of each month ~~in~~
11 ~~each-year~~, the county treasurer shall give notice to the
12 ~~chairman~~ chairperson of the board of hospital trustees of
13 the amount of revenue collected for each fund of the hospital
14 to the first day of ~~such~~ that month, and the ~~chairman-shall~~
15 ~~draw-his-draft-therefor-countersigned-by-the-secretary,-upon~~
16 ~~the~~ county treasurer, ~~who~~ shall pay ~~such~~ the taxes to the
17 treasurer of the hospital, ~~only-on-such-draft~~ as provided
18 in section 1 of this Act.

19 Sec. 7. Section 347A.1, unnumbered paragraph 3, Code 1983,
20 is amended to read as follows:

21 The treasurer of the county hospital shall receive and
22 disburse all funds. Warrants shall be drawn by the secretary
23 and countersigned by the chairperson of the board after the
24 claim has been certified by the board. The treasurer of the
25 county hospital shall keep an accurate account of all receipts
26 and disbursements and shall register all orders drawn and
27 reported by the secretary, showing the number, date, to whom
28 drawn, the fund upon which drawn, the purpose, and amount.
29 The secretary of the board of trustees shall file with the
30 board on or before the tenth day of each month, a complete
31 statement of all receipts and disbursements from all funds
32 during the preceding month, and also the balance remaining
33 on hand in all funds at the close of the period covered by
34 the statement. Before the ~~third-Monday~~ fifteenth day of each
35 month, the county treasurer shall give notice to the

1 chairperson of the board of trustees of the amount of revenue
2 collected for each fund of the hospital to the first day of
3 that month, ~~and the chairperson shall draw a draft therefor~~
4 ~~countersigned by the secretary, upon~~ the county treasurer,
5 who shall pay the taxes to the treasurer of the hospital upon
6 ~~receipt of the draft~~ as provided in section 1 of this Act.

7 Sec. 8. Section 359.21, Code 1983, is amended to read
8 as follows:

9 359.21 RECEIPT AND CUSTODY OF FUNDS.

10 1. Each township clerk shall receive, collect, and
11 disburse, under the orders of the township trustees, all funds
12 belonging to ~~his~~ the township, including the cemetery fund,
13 ~~and these which are now or may hereafter be by law created~~
14 ~~or authorized.~~ No A claim shall not be paid until it has
15 been duly audited by the trustees.

16 2. Before the fifteenth day of each month, the county
17 treasurer shall notify the chairperson of the board of trustees
18 of the amount collected for each fund to the first day of
19 that month and shall pay that amount to the clerk as provided
20 in section 1 of this Act.

21 Sec. 9. Section 384.11, Code 1983, is amended to read
22 as follows:

23 384.11 DIRECT DEPOSIT OF TAXES. Before the fifteenth
24 day of each month, the county treasurer shall send the amount
25 collected for each fund through the last day of the preceding
26 month for direct deposit into the depository and the account
27 designated by the city clerk. The county treasurer shall
28 send a notice at the same time to the city clerk stating the
29 amount deposited, date, amount to be credited to each fund
30 according to the budget, and the source of the revenue. This
31 section shall also apply to the collection of special
32 assessments assessed under section 364.12 or division IV of
33 this chapter.

34 EXPLANATION

35 This bill provides for the direct deposit of tax revenue

1 and special assessments collected by the county treasurer
2 on behalf of political subdivisions and public agencies in
3 the county. Under current law, the county treasurer may
4 directly deposit tax revenue collected on behalf of cities
5 and school districts. This bill extends the direct deposit
6 authority to special assessments collected on behalf of cities
7 and to taxes and other revenue collected on behalf of county
8 hospitals, townships, area community colleges, county exten-
9 sion councils and other public agencies such as a multicounty
10 library district which may have a separate financial operation.

11 This bill takes effect July 1 following its enactment.

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HOUSE FILE 658

H-4197

1 Amend House File 658 as follows:

2 1. By striking page 2, line 26 through page 3,
3 line 1, and inserting in lieu thereof the following:

4 "Sec. _____. 1983 Iowa Acts, House File 628, section
5 78, is amended to read as follows:

6 SEC. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL
7 EXTENSION FUND. A county agricultural extension
8 education fund shall be established in each county
9 and the county treasurer of each county shall keep
10 the amount of tax levied under this chapter in that
11 fund. Before the fifteenth day of each month, the
12 treasurer shall notify the chairperson of the county
13 extension council of the amount collected for this
14 fund to the first day of that month, and the
15 ~~chairperson shall draw a draft for that amount,~~
16 ~~countersigned by the secretary, upon the treasurer~~
17 who shall pay that amount to the treasurer of the
18 extension council ~~upon receipt of the draft~~ as provided
19 in section 1 of this Act."

H-4197 FILED MAY 12, 1983

BY DODERER of Johnson

Adopted 5/14/83 (p. 2164)

HOUSE FILE 658

AN ACT

RELATING TO THE DIRECT DEPOSITS OF REVENUE AND SPECIAL ASSESSMENTS COLLECTED BY THE COUNTY TREASURER.

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

Section 1. Section 331.552, Code 1983, is amended by adding the following new subsection:

NEW SUBSECTION. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.

Sec. 2. Section 280A.17, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the area vocational school or area community college. The board shall further designate the amounts which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for ~~such the~~ operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached ~~thereto~~ to it. Any unapproved budget shall be resubmitted to the state board

for final approval. Upon approval of the budget by the state board, the board of directors shall certify the amount to the respective county auditors and the boards of supervisors annually shall levy a tax of twenty and one-fourth cents per thousand dollars of assessed value on taxable property in a merged area for the operation of an area vocational school or area community college. Taxes collected pursuant to ~~such the~~ levy shall be paid by the respective county treasurers to the treasurer of the merged area ~~in-the-same-manner-that other-school-taxes-are-paid-to-local-school-districts~~ as provided in section 1 of this Act.

Sec. 3. Section 280A.22, subsection 1, paragraph a, Code 1983, is amended to read as follows:

a. In addition to the tax authorized under section 280A.17, the voters in any merged area may at the annual school election vote a tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value in any one year for a period not to exceed ten years for the purchase of grounds, construction of buildings, payment of debts contracted for the construction of buildings, purchase of buildings and equipment for buildings, and the acquisition of libraries, and for the purpose of maintaining, remodeling, improving, or expanding the area vocational school or area community college of the merged area ~~which~~. The tax shall be collected by the county treasurers and remitted to the treasurer of the merged area as ~~other-taxes-are-collected-and-remitted,~~ and the provided in section 1 of this Act. The proceeds of ~~said~~ the tax shall be deposited in a separate and distinct fund to be known as the voted tax fund, to be paid out upon warrants drawn by the president and secretary of the board of directors of the merged area district for the payment of costs incurred in providing the school facilities for which the tax was voted.

Sec. 4. 1983 Iowa Acts, House File 628, section 78, is amended to read as follows:

SEC. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL EXTENSION FUND. A county agricultural extension education fund shall be established in each county and the county treasurer of each county shall keep the amount of tax levied under this chapter in that fund. Before the fifteenth day of each month, the treasurer shall notify the chairperson of the county extension council of the amount collected for this fund to the first day of that month; and ~~the chairperson shall draw a draft for that amount, countersigned by the secretary, upon the treasurer who~~ shall pay that amount to the treasurer of the extension council ~~upon receipt of the draft as provided in section 1 of this Act.~~

Sec. 5. Section 331.559, subsection 10, Code 1983, is amended to read as follows:

10. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in section 384.11.

Sec. 6. Section 347.12, unnumbered paragraph 4, Code 1983, is amended to read as follows:

Before the ~~third-Monday~~ fifteenth day of each month ~~in each year~~, the county treasurer shall give notice to the ~~chairman~~ chairperson of the board of hospital trustees of the amount of revenue collected for each fund of the hospital to the first day of ~~such~~ that month; and the ~~chairman shall draw his draft therefor countersigned by the secretary, upon~~ the county treasurer; ~~who shall pay such~~ the taxes to the treasurer of the hospital; ~~only on such draft as provided in section 1 of this Act.~~

Sec. 7. Section 347A.1, unnumbered paragraph 3, Code 1983, is amended to read as follows:

The treasurer of the county hospital shall receive and disburse all funds. Warrants shall be drawn by the secretary and countersigned by the chairperson of the board after the claim has been certified by the board. The treasurer of the county hospital shall keep an accurate account of all receipts

and disbursements and shall register all orders drawn and reported by the secretary, showing the number, date, to whom drawn, the fund upon which drawn, the purpose, and amount. The secretary of the board of trustees shall file with the board on or before the tenth day of each month, a complete statement of all receipts and disbursements from all funds during the preceding month, and also the balance remaining on hand in all funds at the close of the period covered by the statement. Before the ~~third-Monday~~ fifteenth day of each month, the county treasurer shall give notice to the chairperson of the board of trustees of the amount of revenue collected for each fund of the hospital to the first day of that month; and the ~~chairperson shall draw a draft therefor countersigned by the secretary, upon~~ the county treasurer; ~~who shall pay the taxes to the treasurer of the hospital upon receipt of the draft as provided in section 1 of this Act.~~

Sec. 8. Section 359.21, Code 1983, is amended to read as follows:

359.21 RECEIPT AND CUSTODY OF FUNDS.

1. Each township clerk shall receive, collect, and disburse, under the orders of the township trustees, all funds belonging to ~~his~~ the township, including the cemetery fund; ~~and those which are now or may hereafter be by law created or authorized.~~ No A claim shall not be paid until it has been duy audited by the trustees.

2. Before the fifteenth day of each month, the county treasurer shall notify the chairperson of the board of trustees of the amount collected for each fund to the first day of that month and shall pay that amount to the clerk as provided in section 1 of this Act.

Sec. 9. Section 384.11, Code 1983, is amended to read as follows:

384.11 DIRECT DEPOSIT OF TAXES. Before the fifteenth day of each month, the county treasurer shall send the amount collected for each fund through the last day of the preceding month for direct deposit into the depository and the account

designated by the city clerk. The county treasurer shall send a notice at the same time to the city clerk stating the amount deposited, date, amount to be credited to each fund according to the budget, and the source of the revenue. This section shall also apply to the collection of special assessments assessed under section 364.12 or division IV of this chapter.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 658, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved Feb. 6, 1984

TERRY E. BRANSTAD
Governor