

See Ways Means Do Pass 4/13 (p. 1481)

MAR 31 1988

WAYS & MEANS CALENDAR

HOUSE FILE 2461

BY COMMITTEE ON WAYS AND MEANS

(Formerly House Study Bill 749)

Passed House, Date 4/4/88 (p. 1358) Passed Senate, Date 4/14/88 (p. 1582)

Vote: Ayes 95 Nays 0 Vote: Ayes 46 Nays 1

Approved May 2, 1988

A BILL FOR

1 An Act relating to tax refunds paid by the county treasurer.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

HF 2461

1 Section 1. Section 445.60, Code 1987, is amended to read
2 as follows:

3 445.60 REFUNDING ERRONEOUS TAX.

4 The board of supervisors shall direct the treasurer to
5 refund to the taxpayer any tax or portion thereof of any tax
6 found to have been erroneously or illegally exacted or paid,
7 with all interest and costs actually paid thereon. A refund
8 shall not be ordered or made unless a claim for refund is
9 presented to the board within one year of the date the tax was
10 due or if appealed to the board of review, the state board of
11 tax review, or district court within one year of the final
12 decision.

13 EXPLANATION

14 The bill provides that the county board of supervisors
15 shall not order the county treasurer to issue a refund of any
16 tax paid unless the claim for refund was made to the board of
17 supervisors within one year from the date the tax was due or
18 if the tax was appealed to the board of review, the state
19 board of tax review, or the district court within one year of
20 the final decision.

21 SIMILAR TO HSB 749 (LSB 8183HC)

22
23
24
25
26
27
28
29
30
31
32
33
34
35

NSB 749

WAYS AND MEANS

House Study Bill 749

Ways and Means, Treatment of Chain Moller and Tabor

HOUSE FILE 2461
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to tax refunds paid by the county treasurer.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24

1 Section 1. Section 445.60, Code 1987, is amended to read
2 as follows:

3 445.60 REFUNDING ERRONEOUS TAX.

4 The board of supervisors shall direct the treasurer to
5 refund to the taxpayer any tax or portion thereof of any tax
6 found to have been erroneously or illegally exacted-or paid,
7 with all interest and costs actually paid thereon. A refund
8 shall not be ordered or made unless a claim for refund is
9 presented to the board within one year of the date the tax was
10 due or if appealed to the board of review or the state board
11 of tax review within one year of the final decision.

12 EXPLANATION

13 The bill provides that the county board of supervisors
14 shall not order the county treasurer to issue a refund of any
15 tax paid unless the claim for refund was made to the board of
16 supervisors within one year from the date the tax was due or
17 if the tax was protested to the board of review or the state
18 board of tax review, within one year of the final decision of
19 the board of review or state board of tax review.

20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

tax review, or district court within one year of the final decision.

HOUSE FILE 2461

AN ACT

RELATING TO TAX REFUNDS PAID BY THE COUNTY TREASURER.

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

Section 1. Section 445.60, Code 1987, is amended to read as follows:

445.60 REFUNDING ERRONEOUS TAX.

The board of supervisors shall direct the treasurer to refund to the taxpayer any tax or portion thereof of any tax found to have been erroneously or illegally exacted or paid, with all interest and costs actually paid thereon. A refund shall not be ordered or made unless a claim for refund is presented to the board within one year of the date the tax was due or if appealed to the board of review, the state board of

DONALD D. AVENSON
Speaker of the House

JO ANN ZIMMERMAN
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2461, Seventy-second General Assembly.

Approved  , 1988

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor

HF 2461