

Reprinted 4/87

APR 24 1987

HOUSE FILE 676

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(Formerly House Study Bill 319)

Passed House, Date 4/27/87 (p. 1691) Passed Senate, Date 5/9/87 (p. 1849)

Vote: Ayes 92 Nays 1 Vote: Ayes 40 Nays 3

Approved June 4, 1987

A BILL FOR

1 An Act relating to the imposition on July 1, 1987 of a local
2 option sales and services tax and providing effective dates.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 676

H-4021

1 Amend House File 676 as follows:

2 1. Page 1, by inserting before line 1 the fol-
3 lowing:

4 "Sec. ____ Section 422B.1, subsection 5, Code
5 1987, is amended by adding the following new lettered
6 paragraph:

7 NEW LETTERED PARAGRAPH. c. Notwithstanding any
8 other provision of this section, if a local option
9 sales and services tax is not imposed in or will not
10 be imposed in every area within the county but is
11 imposed in or will be imposed in areas in which a
12 majority of the population of the county reside, the
13 governing body of a city, or the board of supervisors
14 in the case of the unincorporated areas, where the tax
15 is or will not be imposed may hold a special election
16 for the purpose of having the tax imposed in that
17 area. If a majority of those voting on the question
18 favor the imposition of the tax, the governing body of
19 the county shall impose the local option sales and
20 services tax in that city or unincorporated area, as
21 appropriate."

22 2. Title page, line 1, by striking the words and
23 figures "on July 1, 1987" and inserting the following:
24 "and repeal".

H-4021 FILED APRIL 27, 1987 BY BENNETT of Ida

Adopted 4/27/87 (p. 1691)

1 Section 1. In any county that is required to impose a
2 local option sales and services tax on July 1, 1987, the board
3 of supervisors shall not impose the local option sales and
4 services tax, notwithstanding any contrary provision of
5 chapter 422B, in an incorporated city area in which the tax is
6 to be imposed upon receipt of a motion adopted by the
7 governing body of that incorporated city area requesting the
8 tax not be imposed. The board of supervisors shall not impose
9 the local option sales and services tax if the motion was
10 received prior to July 1, 1987.

11 Sec. 2. Section 1 of this Act is repealed July 1, 1987.

12 Sec. 3. This Act being deemed of immediate importance is
13 effective upon enactment.

14 EXPLANATION

15 The bill provides that a county not impose a local sales
16 tax on July 1, 1987 in a city if the governing body of the
17 city adopts a motion requesting that it not be imposed. This
18 provision is effective upon enactment and is repealed July 1,
19 1987.

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Sen. Hays - Mason 4/29/87 D. P. 5/5 (p. 1712)

HOUSE FILE 676
BY COMMITTEE ON WAYS AND MEANS

(As Amended and Passed by the House April 28, 1987)

Passed House, Date 5/7/87 (p. 2302) Passed Senate, Date 5/7/87 (p. 1849)
Vote: Ayes 87 Nays 7 Vote: Ayes 40 Nays 3
Approved June 4, 1987

A BILL FOR

- 1 An Act relating to the imposition and repeal of a local option
- 2 sales and services tax and providing effective dates.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 676

S-4036

- 1 Amend House File 676 as amended, passed, and
- 2 reprinted by the House as follows:
- 3 1. Page 1, by striking lines 1 through 15.

S-4036

Filed May 7, 1987
Adopted 5/7/87 (p. 1849)

BY MICHAEL E. GRONSTAL

SENATE AMENDMENT TO HOUSE FILE 676

H-4365

- 1 Amend House File 676 as amended, passed and
- 2 reprinted by the House as follows:
- 3 1. Page 1, by striking lines 1 through 15.

H-4365 FILED MAY 9, 1987
CONCURRED 5/7 (p. 2302)

RECEIVED FROM THE SENATE

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1 Section 1. Section 422B.1, subsection 5, Code 1987, is
2 amended by adding the following new lettered paragraph:
3 NEW LETTERED PARAGRAPH. c. Notwithstanding any other
4 provision of this section, if a local option sales and
5 services tax is not imposed in or will not be imposed in every
6 area within the county but is imposed in or will be imposed in
7 areas in which a majority of the population of the county
8 reside, the governing body of a city, or the board of
9 supervisors in the case of the unincorporated areas, where the
10 tax is or will not be imposed may hold a special election for
11 the purpose of having the tax imposed in that area. If a
12 majority of those voting on the question favor the imposition
13 of the tax, the governing body of the county shall impose the
14 local option sales and services tax in that city or
15 unincorporated area, as appropriate.

16 Sec. 2. In any county that is required to impose a local
17 option sales and services tax on July 1, 1987, the board of
18 supervisors shall not impose the local option sales and
19 services tax, notwithstanding any contrary provision of
20 chapter 422B, in an incorporated city area in which the tax is
21 to be imposed upon receipt of a motion adopted by the
22 governing body of that incorporated city area requesting the
23 tax not be imposed. The board of supervisors shall not impose
24 the local option sales and services tax if the motion was
25 received prior to July 1, 1987.

26 Sec. 3. Section 2 of this Act is repealed July 1, 1987.

27 Sec. 4. This Act being deemed of immediate importance is
28 effective upon enactment.

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HSB 319

WAYS AND MEANS

*now
HF 676*

HOUSE FILE _____

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 the imposition on July 1, 1987 of a local
2 option sales and services tax and providing effective dates.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SUB COMMITTEE ASSIGNMENTS

CHAIR: *Palvick*

COMMITTEE: *ways + means*
4/24/87

1 Section 1. In any county that is required to impose a
 2 local option sales and services tax on July 1, 1987, the board
 3 of supervisors shall not impose the local option sales and
 4 services tax, notwithstanding any contrary provision of
 5 chapter 422B, in an incorporated city area in which the tax is
 6 to be imposed upon receipt of a motion adopted by the
 7 governing body of that incorporated city area requesting the
 8 tax not be imposed. The board of supervisors shall not impose
 9 the local option sales and services tax if the motion was
 10 received prior to July 1, 1987.

11 Sec. 2. Section 1 of this Act is repealed July 1, 1987.

12 Sec. 3. This Act being deemed of immediate importance is
 13 effective upon enactment.

14 EXPLANATION

15 The bill provides that a county not impose a local sales
 16 tax on July 1, 1987 in a city if the governing body of the
 17 city adopts a motion requesting that it not be imposed. This
 18 provision is effective upon enactment and is repealed July 1,
 19 1987.

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Sec. 3. This Act being deemed of immediate importance is effective upon enactment.

HOUSE FILE 676

AN ACT
RELATING TO THE IMPOSITION AND REPEAL OF A LOCAL OPTION SALES
AND SERVICES TAX AND PROVIDING EFFECTIVE DATES.

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

Section 1. In any county that is required to impose a local option sales and services tax on July 1, 1987, the board of supervisors shall not impose the local option sales and services tax, notwithstanding any contrary provision of chapter 422B, in an incorporated city area in which the tax is to be imposed upon receipt of a motion adopted by the governing body of that incorporated city area requesting the tax not be imposed. The board of supervisors shall not impose the local option sales and services tax if the motion was received prior to July 1, 1987.

Sec. 2. Section 1 of this Act is repealed July 1, 1987.

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 676, Seventy-second General Assembly.

Approved June 4, 1987

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor

HF 676