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STATE GOVERNMENT: Gronstal, Chair; Coleman and Schwengels

*Dr. Cass 3/20/87 (p. 834)*

FILED FEB 18 1987

SENATE FILE 195

BY RIORDAN, HUSAK and DOYLE

Passed Senate, Date 3-30-87 (p. 975) Passed House, Date 4/13/87 (p. 127)Vote: Ayes 47 Nays 0 Vote: Ayes 91 Nays 0Approved May 1, 1987

## A BILL FOR

- 1 An Act relating to the duties of the state board of tax review.
- 2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 195

S-3246

- 1 Amend Senate File 195 as follows:
- 2 1. Page 1, lines 12 and 13, by striking the words
- 3 "them on or before December 31 of the year in which
- 4 the appeal is filed" and inserting the following:
- 5 "within sixty days from the date that the appeal is
- 6 heard".

S-3246

Filed March 24, 1987  
*Adopted 3/30/87 (p. 974)*BY JAMES R. RIORDAN  
EMIL J. HUSAK  
DONALD V. DOYLE

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1 Section 1. Section 421.1, subsection 4, unnumbered  
2 paragraph 1, Code 1987, is amended to read as follows:

3 Advise and counsel with the director of revenue and finance  
4 concerning the tax laws and the ~~regulations~~ rules adopted  
5 pursuant ~~thereto~~ to the law; and, upon ~~their~~ its own motion or  
6 upon appeal by any affected taxpayer, review the record  
7 evidence and the decisions of, and any orders or directive  
8 issued by, the director of revenue and finance for the  
9 assessment and collection of taxes by the department or an  
10 order to reassess or to raise assessments to any local  
11 assessor and shall ~~expeditiously~~ affirm, modify, reverse or  
12 remand ~~the-same~~ them on or before December 31 of the year in  
13 which the appeal is filed. If the board finds that it is  
14 unable to render a decision on or before December 31, the  
15 board may request an extension of time from the governor. The  
16 governor shall not allow an extension beyond March 1 of the  
17 year following the year in which the appeal was filed. In  
18 ~~order-for-any~~ For an appeal to the board to be valid, written  
19 notice ~~thereof~~ must be given to the department within thirty  
20 days of the rendering of the decision, order or directive from  
21 which ~~such~~ the appeal is taken. The director shall ~~thereafter~~  
22 ~~cause-to-be-certified~~ certify to the board the record,  
23 documents, reports, audits and all other information pertinent  
24 to the decision, order or directive from which ~~such~~ the appeal  
25 is taken.

26 EXPLANATION

27 The bill requires the state board of tax review to handle  
28 appeals in a timely manner.

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Sub. for H. 7. 543

- New Language by the Senate

Approved May 1, 1937 (p. 1666)

EX 00.28

1 Section 1. Section 421.1, subsection 4, unnumbered  
2 paragraph 1, Code 1987, is amended to read as follows:

3 Advise and counsel with the director of revenue and finance  
4 concerning the tax laws and the regulations rules adopted  
5 pursuant ~~thereto~~ to the law; and, upon ~~their~~ its own motion or  
6 upon appeal by any affected taxpayer, review the record  
7 evidence and the decisions of, and any orders or directive  
8 issued by, the director of revenue and finance for the  
9 assessment and collection of taxes by the department or an  
10 order to reassess or to raise assessments to any local  
11 assessor and shall ~~expeditiously~~ affirm, modify, reverse or  
12 remand ~~the same~~ within sixty days from the date that the  
13 appeal is heard. If the board finds that it is unable to  
14 render a decision on or before December 31, the board may  
15 request an extension of time from the governor. The governor  
16 shall not allow an extension beyond March 1 of the year  
17 following the year in which the appeal was filed. in-order  
18 ~~for-any~~ For an appeal to the board to be valid, written notice  
19 thereof must be given to the department within thirty days of  
20 the rendering of the decision, order or directive from which  
21 ~~such the~~ appeal is taken. The director shall ~~thereafter-cause~~  
22 ~~to-be-certified~~ certify to the board the record, documents,  
23 reports, audits and all other information pertinent to the  
24 decision, order or directive from which ~~such the~~ appeal is  
25 taken.

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reports, audits and all other information pertinent to the decision, order or directive from which such the appeal is taken.

SENATE FILE 195

AN ACT

RELATING TO THE DUTIES OF THE STATE BOARD OF TAX REVIEW.

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

Section 1. Section 421.1, subsection 4, unnumbered paragraph 1, Code 1987, is amended to read as follows:

Advise and counsel with the director of revenue and finance concerning the tax laws and the regulations rules adopted pursuant ~~thereto to the law~~; and, upon their its own motion or upon appeal by any affected taxpayer, review the record evidence and the decisions of, and any orders or directive issued by, the director of revenue and finance for the assessment and collection of taxes by the department or an order to reassess or to raise assessments to any local assessor and shall expeditiously affirm, modify, reverse or remand ~~the same them within sixty days from the date the case is submitted to the board for decision. In order for any~~ For an appeal to the board to be valid, written notice thereof must be given to the department within thirty days of the rendering of the decision, order or directive from which such the appeal is taken. The director shall ~~thereafter cause to be certified~~ certify to the board the record, documents,

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JO ANN ZIMMERMAN  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 195, Seventy-second General Assembly.

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JOHN F. DWYER  
Secretary of the Senate

Approved *Mary*, 1987

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TERRY E. BRANSTAD  
Governor

SF 195