

JUDICIARY: Carr, Chair; Deluhery and Drake

House Judiciary 3/27/87 H. Pass 4/8/87 (p. 1231)

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SENATE FILE 381
BY WELSH

Passed Senate, Date 3-23-87 (p. 854) Passed House, Date 4-14-87 (p. 1366)
Vote: Ayes 46 Nays 1 Vote: Ayes 94 Nays 0
Approved April 27, 1987 (p. 1541)

A BILL FOR

1 An Act to legalize the payment of a sales tax refund claim to the
2 city of Epworth, Iowa, by the department of revenue and
3 finance.
4 WHEREAS, the city of Epworth, Iowa, undertook its 1985 street
5 improvement projects; and
6 WHEREAS, the city of Epworth, Iowa, paid sales tax on the
7 construction contracts to six different contractors; and
8 WHEREAS, the city clerk subsequently filed a claim for refund
9 with the department of revenue and finance; and
10 WHEREAS, the claim filed by the city clerk of the city of
11 Epworth, Iowa, was denied because it was not timely filed as
12 required under section 422.45, subsection 7, paragraph "a"; and
13 WHEREAS, the claim for refund should be allowed by the
14 department of revenue and finance and the department's actions to
15 allow the refund should be legalized and the matter once and for
16 all be put to rest; NOW THEREFORE,
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. That all proceedings taken by the city of
2 Epworth, Iowa, relating to the filing of the claim for refund
3 for sales tax paid on the construction contracts for 1985
4 street improvement projects, including a declaration that the
5 claim was timely filed, and the action of the department of
6 revenue and finance to pay the claim are validated, legalized
7 and confirmed and the claims are valid, legal, and timely
8 filed.

9 EXPLANATION

10 The bill legalizes the sales tax refund claim of the city
11 of Epworth, Iowa, to the department of revenue and finance as
12 timely filed.

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revenue and finance to pay the claim are validated, legalized and confirmed and the claims are valid, legal, and timely filed.

SENATE FILE 381

AN ACT

AN ACT TO LEGALIZE THE PAYMENT OF A SALES TAX REFUND CLAIM TO THE CITY OF EPWORTH, IOWA, BY THE DEPARTMENT OF REVENUE AND FINANCE.

WHEREAS, THE CITY OF EPWORTH, IOWA, UNDERTOOK ITS 1985 STREET IMPROVEMENT PROJECTS; AND

WHEREAS, THE CITY OF EPWORTH, IOWA, PAID SALES TAX ON THE CONSTRUCTION CONTRACTS TO SIX DIFFERENT CONTRACTORS; AND

WHEREAS, THE CITY CLERK SUBSEQUENTLY FILED A CLAIM FOR REFUND WITH THE DEPARTMENT OF REVENUE AND FINANCE; AND

WHEREAS, THE CLAIM FILED BY THE CITY CLERK OF THE CITY OF EPWORTH, IOWA, WAS DENIED BECAUSE IT WAS NOT TIMELY FILED AS REQUIRED UNDER SECTION 422.45, SUBSECTION 7, PARAGRAPH "A";

AND

WHEREAS, THE CLAIM FOR REFUND SHOULD BE ALLOWED BY THE DEPARTMENT OF REVENUE AND FINANCE AND THE DEPARTMENT'S ACTIONS TO ALLOW THE REFUND SHOULD BE LEGALIZED AND THE MATTER ONCE AND FOR ALL BE PUT TO REST; NOW THEREFORE,

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

Section 1. That all proceedings taken by the city of Epworth, Iowa, relating to the filing of the claim for refund for sales tax paid on the construction contracts for 1985 street improvement projects, including a declaration that the claim was timely filed, and the action of the department of

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 381, Seventy-second General Assembly.

Approved April 27, 1987

JOHN F. DWYER
Secretary of the Senate

TERRY E. BRANSTAD
Governor

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