

Sen. King - Thomas 4/7/87

FILED MAR 19 1987

SENATE FILE 452  
BY COMMITTEE ON LOCAL GOVERNMENT  
(formerly SSB 171)  
*Approved (p. 193)*

Passed Senate, Date 4-6-87 (p. 1101) Passed House, Date 4-7-88 (p. 1250)  
Vote: Ayes 44 Nays 0 Vote: Ayes 93 Nays 0  
Approved May 13, 1988

A BILL FOR

1 An Act to cancel all personal property taxes not collected by  
2 July 1, 1988, including the removal of tax liens against  
3 personal property.

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

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SF 452

1 Section 1. Section 445.8, Code 1987, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 6. Effective July 1, 1988, outstanding  
4 personal property taxes are canceled and all personal property  
5 tax liens are rescinded. The county treasurer shall take all  
6 administrative actions necessary to remove personal property  
7 tax liens filed in the office of the county recorder and to  
8 provide notice to the office of the county auditor.

9 EXPLANATION

10 The bill cancels all personal property taxes effective July  
11 1, 1988 and directs the county treasurer to take  
12 administrative action necessary to remove liens from the  
13 records and the property from the rolls.

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SSB # 171 Now SF452  
Local Government

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

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SUB COMMITTEE ASSIGNMENTS  
CHAIR: *Hall*  
COMMITTEE: *Local Government*  
*3/4/87*

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LEGISLATIVE COMMITTEE ON REVENUE  
OFFICE OF THE CLERK  
LEGISLATIVE COMMITTEE

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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 452, Seventy-second General Assembly.

\_\_\_\_\_  
JOHN F. DWYER  
Secretary of the Senate

Approved May 13, 1988

\_\_\_\_\_  
TERRY E. BRANSTAD  
Governor

SENATE FILE 452

AN ACT

TO CANCEL ALL PERSONAL PROPERTY TAXES NOT COLLECTED BY JULY 1, 1988, INCLUDING THE REMOVAL OF TAX LIENS AGAINST PERSONAL PROPERTY.

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

Section 1. Section 445.8, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 6. Effective July 1, 1988, outstanding personal property taxes are canceled and all personal property tax liens are rescinded. The county treasurer shall take all administrative actions necessary to remove personal property

SF 452