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SENATE FILE **13.2**BY VARN

Passed	Senate, Date 43-84(0137)	Passed House, Date 5-1-8 (0-2244)
Vote:	Ayes Ho Nays O	Vote: Ayes Nays 10
	Approved May 18	1989
	4 844 505	

A BILL FOR 1 An Act relating to the fee retained by county treasurers for use tax collection on vehicles. 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA: 4 5 6 7 8 a 1 1 SENATE FILE 132 H-4331 1 Amend Senate File 132, as passed by the Senate, as 1 2 follows: 3 1. Page 1, line 7, by striking the words "twenty-4 five-cents one dollar" and inserting the following: 1 1 5 "twenty-five fifty cents". By CONNOLLY of Dubuque 1 H-4331 FILED APRIL 28, 1989 1 18 19 20 21 22 23

23 24 25

## S.F. <u>132</u> H.F. \_\_\_\_

- l Section 1. Section 423.6, subsection 1, Code 1989, is
- 2 amended to read as follows:
- 3 1. The tax upon the use of all vehicles subject to
- 4 registration or subject only to the issuance of a certificate
- 5 of title shall be collected by the county treasurer or the
- 6 state department of transportation pursuant to section 423.7.
- 台331-7 The county treasurer shall retain twenty-five-cents one dollar
  - 8 from each tax payment collected, to be credited to the county
  - 9 general fund.
  - 10

## EXPLANATION

- If this bill increases the amount of the fee retained by
- 12 county treasurers for use tax collection on vehicles from
- 13 twenty-five cents to one dollar for each tax payment
- 14 collected.

## SENATE FILE 132 FISCAL NOTE

A fiscal note for **SENATE FILE 132** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 132 has a fiscal impact by increasing the amount of the fee retained by the county treasurer for use tax collection on vehicles from twenty-five cents to one dollar for each tax payment collected.

## FISCAL IMPACT:

Counties currently collect use tax on about 700,000 titles a year. Under the current system, counties retain twenty-five cents per payment collected or \$175,000 a year. Under the proposed bill, counties will retain one dollar per tax payment collected, or about \$700,000 a year.

The bill will reduce the amount of receipts to the Road Use Tax Fund by approximately \$525,000. That amount will instead be credited to the counties general fund.

Source: Department of Transportation

(LSB 1652s, DER)

FILED MARCH 16, 1989

BY DENNIS PROUTY, FISCAL DIRECTOR

SENATE FILE 132

AN ACT

RELATING TO THE FEE RETAINED BY COUNTY TREASURERS FOR USE TAX COLLECTION ON VEHICLES.

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

Section 1. Section 423.6, subsection 1, Code 1989, is amended to read as follows:

1. The tax upon the use of all vehicles subject to registration or subject only to the issuance of a certificate of title shall be collected by the county treasurer or the state department of transportation pursuant to section 423.7. The county treasurer shall retain twenty-five-cents one dollar Senate File 132, p. 2

from each tax payment collected, to be credited to the county general fund.

> JO ANN ZIMMERMAN President of the Senate

CONALD D. AVENSON Speaker of the House

I hereby certify that this hill originated in the Senate and is known as Senate File 132, Seventy-third General Assembly.

JOHN F. DWYER
Secretary of the Senate
Approved 1989

TERRY Z. BRANSTAD

Governor