

House local Gov  
D: P.S.S. 4-89 (p. 151)

FILED MAR 07 1989

SENATE FILE 364  
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 262)

Passed Senate, Date 3-17-89 (p. 849) Passed House, Date 4-12-89 (p. 1415)  
Vote: Ayes 41 Nays 0 Vote: Ayes 98 Nays 0  
Approved 52-89 (p. 1851)

A BILL FOR

1 An Act authorizing the board of supervisors to waive a tax  
2 penalty, interest, or cost if a clerical error is found.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 364

1 Section 1. Section 331.301, Code 1989, is amended by add-  
2 ing the following new subsection:

3 NEW SUBSECTION. 13. The board of supervisors may waive a  
4 tax penalty, interest, or costs related to the collection of a  
5 tax if the board finds that a clerical error resulted in the  
6 penalty, interest, or cost. This subsection does not apply to  
7 bonded special assessments without the approval of the  
8 affected taxing jurisdiction.

9 EXPLANATION

10 This bill authorizes the board of supervisors to waive a  
11 tax penalty, interest, or costs related to the collection of a  
12 tax if the board finds that a clerical error resulted in the  
13 penalty, interest, or cost. This waiver does not apply to  
14 bonded special assessments without approval of the affected  
15 taxing jurisdiction.

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VANDEHOEF, CH.  
FRIBBE  
SZYMONIAK

SSB 262

LOCAL GOVERNMENT

SENATE FILE 364  
BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL)

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

A BILL FOR

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JO ANN ZIMMERMAN  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

SENATE FILE 364

AN ACT

AUTHORIZING THE BOARD OF SUPERVISORS TO WAIVE A TAX  
PENALTY, INTEREST, OR COST IF A CLERICAL ERROR IS FOUND.

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

Section 1. Section 331.301, Code 1989, is amended by adding the following new subsection:

NEW SUBSECTION. 13. The board of supervisors may waive a tax penalty, interest, or costs related to the collection of a tax if the board finds that a clerical error resulted in the penalty, interest, or cost. This subsection does not apply to

I hereby certify that this bill originated in the Senate and is known as Senate File 364, Seventy-third General Assembly.

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JOHN P. DWYER  
Secretary of the Senate

Approved 5/2, 1989

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TERRY E. BRANSTAD  
Governor