

3-7-89 (p. 65)

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FILED JAN 24 1989

SENATE FILE 86
BY CARR

Passed Senate, Date 3-21-89 (p. 944) Passed House, Date 4/27/89 (p. 2075)
Vote: Ayes 43 Nays 3 Vote: Ayes 96 Nays 0
Approved May 22, 1989

A BILL FOR

1 An Act relating to the authority of a city to levy a tax for the
3338- 2 support of municipal bands and other musical groups.

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

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SENATE FILE 86

S-3338

1 Amend Senate File 86 as follows:

2 1. Page 1, line 5, by striking the words "or
3 both" and inserting the following: "one or more
4 organizations which have tax-exempt status under
5 section 501(c)(3) of the Internal Revenue Code and are
6 organized and operated exclusively for artistic and
7 cultural purposes, or any of these purposes".

8 2. Title page, line 2, by inserting after the
9 word "groups" the following: "and support of certain
10 tax-exempt artistic and cultural organizations."

By JIM LIND

JULIA GENTLEMAN

JOY CORNING

BOB CARR

JEAN LLOYD-JONES

S-3338 FILED MARCH 20, 1989

adopted 3-21-89 (p. 944)

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1 Section 1. Section 384.12, subsection 1, unnumbered
2 paragraph 1, Code 1989, is amended to read as follows:

3 A tax not to exceed thirteen and one-half cents per
4 thousand dollars of assessed value for the support of a
3338-5 municipal-band instrumental or vocal musical groups, or both,
6 subject to the following:

7 EXPLANATION

8 Section 384.12, subsection 1, sometimes referred to as the
9 "municipal band law", authorizes a city to levy a tax not to
10 exceed thirteen and one-half cents per thousand dollars of
11 assessed value for the support of a municipal band if approved
12 pursuant to a petition and referendum on the question.

13 There have been questions of interpretation with respect to
14 what is included in the term "municipal band," and this bill
15 would broaden the language to cover all types of instrumental
16 and vocal musical groups.

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1 Section 1. Section 384.12, subsection 1, unnumbered
2 paragraph 1, Code 1989, is amended to read as follows:

3 A tax not to exceed thirteen and one-half cents per
4 thousand dollars of assessed value for the support of a
5 municipal-band instrumental or vocal musical groups, one or
6 more organizations which have tax-exempt status under section
7 501(c)(3) of the Internal Revenue Code and are organized and
8 operated exclusively for artistic and cultural purposes, or
9 any of these purposes, subject to the following:

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operated exclusively for artistic and cultural purposes, or
any of these purposes, subject to the following:

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 86, Seventy-third General Assembly.

JOHN P. DWYER
Secretary of the Senate
Approved *May 22*, 1989

TERRY E. BRANSTAD
Governor

SENATE FILE 86

AN ACT

RELATING TO THE AUTHORITY OF A CITY TO LEVY A TAX FOR THE
SUPPORT OF MUNICIPAL BANDS AND OTHER MUSICAL GROUPS
AND SUPPORT OF CERTAIN TAX EXEMPT ARTISTIC AND CULTURAL
ORGANIZATIONS.

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

Section 1. Section 384.12, subsection 1, unnumbered
paragraph 1, Code 1989, is amended to read as follows:

A tax not to exceed thirteen and one-half cents per
thousand dollars of assessed value for the support of a
municipal band instrumental or vocal musical groups, one or
more organizations which have tax-exempt status under section
501(c)(3) of the Internal Revenue Code and are organized and