

APR 8 1997

Laid Over Under Rule 25

H. A. adopted 4/23/97

225 - 4/24/97 W. & means

1 HOUSE CONCURRENT RESOLUTION NO. 225
2 BY COMMITTEE ON WAYS AND MEANS
3 (SUCCESSOR TO HSB 155.1)
4 A Concurrent Resolution requesting the Legislative
5 Council to establish a task force to study Iowa's
6 system of state and local taxation and requiring
7 reporting by certain dates.
8 WHEREAS, taxes are necessary to pay for the
9 important public services that citizens rely on state
10 and local governments to provide; and
11 WHEREAS, a periodic review of state and local taxes
12 is necessary to study the impact of the taxes and to
13 ensure continued fairness and equity in Iowa's tax
14 system; and
15 WHEREAS, it is in the best interests of the State
16 to maintain Iowa's competitive tax climate, while
17 ensuring that all individuals and businesses pay their
18 fair share of taxes; NOW THEREFORE,
19 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, THE
20 SENATE CONCURRING, That the Legislative Council is
21 requested to establish a task force to study and make
22 recommendations to the Governor and the General
23 Assembly regarding the state and local tax systems in
24 Iowa and to address the goals of tax simplification,
25 equity, and reduction.
26 1. The study shall include, but not be limited to,
27 the following:
28 a. The local property tax system, including the
29 assessment and collection process, the impact of
30 property tax credits and exemptions, and the effect of

HCR 22

1 property tax abatement and tax increment financing
2 programs.

3 b. The state individual income tax system,
4 including income tax rates, income tax credits, and
5 exemptions, and deductions from income.

6 c. The state income tax on C-corporations, the
7 franchise tax on banks, and taxation of the income of
8 other businesses, including limited liability
9 companies, and S-corporations.

10 d. The sales, services, and use tax imposed by the
11 state and local option sales and services tax,
12 including the tax rates and exemptions from the tax.

13 e. All other state and local taxes determined to
14 be an appropriate area of study by the task force.

15 BE IT FURTHER RESOLVED, That the task force shall
16 consist of seventeen members.

17 1. Eight of the members shall be selected as
18 follows:

19 a. Three members who are members of the senate,
20 two of whom shall be appointed by the majority leader
21 of the senate and one of whom shall be appointed by
22 the minority leader of the senate.

23 b. Three members who are members of the house of
24 representatives, two of whom shall be appointed by the
25 speaker of the house and one of whom shall be
26 appointed by the minority leader of the house.

27 c. Two members of the general public, one of whom
28 shall be appointed by the majority leader of the
29 senate and the other of whom shall be appointed by the
30 speaker of the house of representatives.

1 2. Nine members, from the following associations
2 and selected by the Legislative Council, shall be
3 selected as follows:
4 a. One member from an association of Iowa
5 assessors.
6 b. One member from an association of Iowa
7 counties.
8 c. One member from an association of Iowa cities.
9 d. One member from an association of Iowa school
10 boards.
11 e. One member from an association of Iowa farmers
12 and other agricultural interests.
13 f. One member from Iowa businesses and business
14 interests.
15 g. One member from an association of Iowa
16 utilities.
17 h. One member from an organization of Iowa
18 taxpayers.
19 i. One member from a labor organization.
20 The temporary co-chairpersons of the task force
21 shall be the chairpersons of the senate and house ways
22 and means committees.
23 BE IT FURTHER RESOLVED, That the task force may
24 contract with one or more tax consultants or experts
25 familiar with the Iowa state and local tax systems.
26 The Legislative Council may authorize the expenditure
27 of funds from moneys available to the Legislative
28 Council for the purpose of contracting with the
29 consultant or expert recommended by the task force.
30 Available private funds may be used for the employment

1 of consultants or experts and for the payment of other
2 costs associated with the study as determined by the
3 committee with the approval of the Legislative Council
4 and based on recommendations of appropriate advisory
5 groups, and for which state funding is not otherwise
6 available; and

7 BE IT FURTHER RESOLVED, That the task force seek
8 assistance from the Department of revenue and finance
9 and the department of management, and other public and
10 nonpublic institutions and agencies deemed
11 appropriate. Staff assistance to the task force shall
12 be provided by the Legislative Service Bureau and the
13 Legislative Fiscal Bureau; and

14 BE IT FURTHER RESOLVED, That the task force shall
15 report its final recommendations to the General
16 Assembly meeting in 1999 upon its convening.

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LSB 2875AV 77

sc/jj/8

(As Amended and Passed by the House, April 23, 1997)

S - W/Means 4/24/97
S - Amend No Pass
S - 3802 (4/25/97)
S - adopted 4.28.97
22 H. adopted 4/29/97

1 HOUSE CONCURRENT RESOLUTION NO. 22
2 BY COMMITTEE ON WAYS AND MEANS
3 (SUCCESSOR TO HSB 155.1)
4 A Concurrent Resolution requesting the Legislative
5 Council to establish a task force to study Iowa's
6 system of state and local taxation and requiring
7 reporting by certain dates.
8 WHEREAS, taxes are necessary to pay for the
9 important public services that citizens rely on state
10 and local governments to provide; and
11 WHEREAS, a periodic review of state and local taxes
12 is necessary to study the impact of the taxes and to
13 ensure continued fairness and equity in Iowa's tax
14 system; and
15 WHEREAS, it is in the best interests of the State
16 to maintain Iowa's competitive tax climate, while
17 ensuring that all individuals and businesses pay their
18 fair share of taxes; NOW THEREFORE,
19 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, THE
20 SENATE CONCURRING, That the Legislative Council is
21 requested to establish a task force to study and make
22 recommendations to the Governor and the General
23 Assembly regarding the state and local tax systems in
24 Iowa and to address the goals of tax simplification,
25 equity, and reduction.
26 1. The study shall include, but not be limited to,
27 the following:
28 a. The local property tax system, including the
29 assessment and collection process, the impact of
30 property tax credits and exemptions, and the effect of

House Amendments

Deleted Language

1 property tax abatement and tax increment financing
2 programs.

3 b. The state individual income tax system,
*4 including income tax rates, income tax credits,
5 exemptions, and deductions from income.

6 c. The state income tax on C-corporations, the tax
7 on financial institutions, and taxation of the income
8 of other businesses, including partnerships, limited
9 liability companies, and S-corporations.

10 d. The sales, services, and use tax imposed by the
11 state and local option sales and services tax,
12 including the tax rates and exemptions from the tax
13 and the recordkeeping burdens on retailers caused by
14 collecting the tax.

15 e. All other state and local taxes determined to
16 be an appropriate area of study by the task force.

17 BE IT FURTHER RESOLVED, That the task force shall
18 consist of nineteen members.

19 1. Ten of the members shall be selected as
20 follows:

21 a. Five members who are members of the senate,
22 three of whom shall be appointed by the majority
23 leader of the senate and two of whom shall be
24 appointed by the minority leader of the senate.

25 b. Five members who are members of the house of
26 representatives, three of whom shall be appointed by
27 the speaker of the house and two of whom shall be
28 appointed by the minority leader of the house.

*29 2. Nine members, from the following associations
30 and selected by the Legislative Council, shall be

1 selected as follows:

2 a. One member from an association of Iowa
3 assessors.

4 b. One member from an association of Iowa
5 counties.

6 c. One member from an association of Iowa cities.

7 d. One member from an association of Iowa school
8 boards.

9 e. One member from an association of Iowa farmers
10 and other agricultural interests.

11 f. One member from Iowa businesses and business
12 interests.

13 g. One member from an association of Iowa
14 utilities.

15 h. One member from an organization of Iowa
16 taxpayers.

17 i. One member from a labor organization.

18 The temporary co-chairpersons of the task force
19 shall be the chairpersons of the senate and house ways
20 and means committees. The nonlegislative members
21 appointed to the task force shall be nonvoting members
22 of the task force in accordance with section 2.61.

23 BE IT FURTHER RESOLVED, That the task force may
24 contract with one or more tax consultants or experts
25 familiar with the Iowa state and local tax systems.
26 The Legislative Council may authorize the expenditure
27 of funds from moneys available to the Legislative
28 Council for the purpose of contracting with the
29 consultant or expert recommended by the task force.
30 Available private funds may be used for the employment

1 of consultants or experts and for the payment of other
2 costs associated with the study as determined by the
3 committee with the approval of the Legislative Council
4 and based on recommendations of appropriate advisory
5 groups, and for which state funding is not otherwise
6 available; and

7 BE IT FURTHER RESOLVED, That the task force seek
8 assistance from the department of revenue and finance
9 and the department of management, and other public and
10 nonpublic institutions and agencies deemed
11 appropriate. Staff assistance to the task force shall
12 be provided by the Legislative Service Bureau and the
13 Legislative Fiscal Bureau; and

14 BE IT FURTHER RESOLVED, That the task force shall
*15 report to the General Assembly meeting in 1998 upon
16 its convening.

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SENATE AMENDMENT TO HOUSE CONCURRENT RESOLUTION 22

H-1961

1 Amend House Concurrent Resolution 22, as amended,
2 passed, and reprinted by the House, as follows:

3 1. Page 2, line 30, by striking the word "shall"
4 and inserting the following: "may".

5 2. Page 3, line 29, by striking the word "force."
6 and inserting the following: "force; and"

7 3. By striking page 3, line 30 through page 4,
8 line 6.

9 4. Page 4, line 14, by inserting after the word
10 "shall" the following: "present a progress".

11 5. Page 4, line 16, by inserting after the word
12 "convening" the following: "and shall present its
13 final report along with any recommendations to the
14 General Assembly meeting in 1999 upon its convening".

15 6. Page 4, by inserting after line 16 the
16 following:

17 "BE IT FURTHER RESOLVED, That recommendations
18 contained in the progress report prepared by the task
19 force or contained in the final report prepared by the
20 task force shall be drafted as study bills by the
21 legislative service bureau for consideration by the
22 General Assembly."

23 7. By renumbering, relettering, or redesignating
24 and correcting internal references as necessary.

RECEIVED FROM THE SENATE

H-1961 FILED APRIL 28, 1997

House Concurred
4.29-97
(p.1700)

HOUSE CONCURRENT RESOLUTION 22

S-3816

1 Amend House Concurrent Resolution 22, as amended,
2 passed, and reprinted by the House, as follows:
3 1. Page 2, line 30, by striking the word "shall"
4 and inserting the following: "may".
5 2. Page 3, line 29, by striking the word "force."
6 and inserting the following: "force; and"
7 3. By striking page 3, line 30 through page 4,
8 line 6.
9 4. Page 4, by inserting after line 16 the
10 following:
11 "BE IT FURTHER RESOLVED, That recommendations
12 contained in the progress report prepared by the task
13 force or contained in the final report prepared by the
14 task force shall be drafted as study bills by the
15 legislative service bureau for consideration by the
16 General Assembly."

By MICHAEL E. GRONSTAL

S-3816 FILED APRIL 28, 1997
ADOPTED (P. 1504)

HOUSE CONCURRENT RESOLUTION 22

S-3802

1 Amend House Concurrent Resolution 22, as amended,
2 passed, and reprinted by the House, as follows:
3 1. Page 4, line 14, by inserting after the word
4 "shall" the following: "present a progress".
5 2. Page 4, line 16, by inserting after the word
6 "convening" the following: "and shall present its
7 final report along with any recommendations to the
8 General Assembly meeting in 1999 upon its convening".

By COMMITTEE ON WAYS AND MEANS
JOANN DOUGLAS, Chairperson

Adopted 4/28/97 (P. 1496)
S-3802 FILED APRIL 25, 1997

HOUSE CONCURRENT RESOLUTION 22

H-1889

- 1 Amend House Concurrent Resolution 22 as follows:
- 2 1. Page 2, line 12, by striking the word "tax."
- 3 and inserting the following: "tax and the
- 4 recordkeeping burdens on retailers caused by
- 5 collecting the tax."

By WEIGEL of Chickasaw

H-1889 FILED APRIL 23, 1997

adopted 4/23/97

HOUSE CONCURRENT RESOLUTION 22

H-1890

- 1 Amend House Concurrent Resolution 22 as follows:
- 2 1. Page 2, line 16, by striking the word
- 3 "seventeen" and inserting the following: "nineteen".
- 4 2. Page 2, line 17, by striking the word "Eight"
- 5 and inserting the following: "Ten".
- 6 3. Page 2, line 19, by striking the word "Three"
- 7 and inserting the following: "Five".
- 8 4. Page 2, line 20, by striking the word "two"
- 9 and inserting the following: "three".
- 10 5. Page 2, line 21, by striking the word "one"
- 11 and inserting the following: "two".
- 12 6. Page 2, line 23, by striking the word "Three"
- 13 and inserting the following: "Five".
- 14 7. Page 2, line 24, by striking the word "two"
- 15 and inserting the following: "three".
- 16 8. Page 2, line 25, by striking the word "one"
- 17 and inserting the following: "two".
- 18 9. Page 2, by striking lines 27 through 30.
- 19 10. Page 3, by inserting after line 22 the
- 20 following: "The nonlegislative members appointed to
- 21 the task force shall be nonvoting members of the task
- 22 force in accordance with section 2.61."
- 23 11. Page 4, line 15, by striking the words "its
- 24 final recommendations".
- 25 12. Page 4, line 16, by striking the figure
- 26 "1999" and inserting the following: "1998".

By DODERER of Johnson

DINKLA of Guthrie

H-1890 FILED APRIL 23, 1997

*adopted 4/23/97**(P. 1503)*

HOUSE CONCURRENT RESOLUTION 22

H-1871

- 1 Amend the amendment, H-1690B, to House Concurrent
2 Resolution 22, as follows:
3 1. Page 1, by striking lines 12 and 13 and
4 inserting the following: "consist of ten members
5 selected as".
6 2. Page 1, line 15, by striking the word "a." and
7 inserting the following: "1."
8 3. Page 1, line 18, by striking the word "b." and
9 inserting the following: "2."
10 4. Page 1, by striking lines 22 through 33.
By CONNORS of Polk

H-1871 FILED APRIL 23, 1997

O/Order 4/23/97 (p. 1502)

HOUSE CONCURRENT RESOLUTION 22

H-1872

- 1 Amend House Concurrent Resolution 22 as follows:
2 1. By striking page 2, line 15, through page 3,
3 line 19, and inserting the following:
4 "BE IT FURTHER RESOLVED, That the task force shall
5 consist of ten members' selected as follows:
6 1. Five members who are members of the senate,
7 three appointed by the majority leader of the senate
8 and two appointed by the minority leader of the
9 senate.
10 2. Five members who are members of the house of
11 representatives, three appointed by the speaker of the
12 house and two appointed by the minority leader of the
13 house."

By CONNORS of Polk

H-1872 FILED APRIL 23, 1997

Withdrawn 4/23/97 (p. 1503)

HOUSE CONCURRENT RESOLUTION 22

H-1873

- 1 Amend House Concurrent Resolution 22 as follows:
2 1. Page 3, by inserting after line 22 the
3 following:
4 "BE IT FURTHER RESOLVED, That a member of the task
5 force selected from an association of Iowa farmers and
6 other agricultural interests, from business interests,
7 from an association of Iowa utilities, from an
8 organization of Iowa taxpayers, or from a labor
9 organization and the association or organization from
10 which the member was selected, shall not contribute
11 to, act as an agent or intermediary for contributions
12 to, or arrange for the making of monetary or in-kind
13 contributions to the campaign of a member of the
14 general assembly or candidate for the general assembly
15 while serving as a member of the task force."

By DODERER of Johnson

H-1873 FILED APRIL 23, 1997

WITHDRAWN

NATECHINA

4/23/97

(p. 1503)

HOUSE CONCURRENT RESOLUTION 22

H-1690

1 Amend House Concurrent Resolution 22 as follows:

- 2 1. Page 2, line 4, by striking the word
3 "credits," and inserting the following: "credits".
4 2. Page 2, line 7, by striking the words
5 "franchise tax on banks," and inserting the following:
6 "tax on financial institutions,".
A 7 3. Page 2, line 8, by inserting after the word
8 "including" the following: "partnerships,".

9 4. By striking page 2, line 15, through page 3,
10 line 22, and inserting the following:

11 "BE IT FURTHER RESOLVED, That the task force shall
12 consist of fifteen members.

13 1. Twelve of the members shall be selected as
14 follows:

15 a. Five who are members of the senate, three
16 appointed by the majority leader of the senate and two
17 appointed by the minority leader of the senate.

18 b. Five who are members of the house of
19 representatives, three appointed by the speaker of the
20 house and two appointed by the minority leader of the
21 house.

B 22 c. Two members of the general public, one
23 appointed by the majority leader of the senate and the
24 other appointed by the speaker of the house of
25 representatives.

26 2. Three members, from the following associations
27 and appointed by the Legislative Council, shall be
28 selected as follows:

29 a. One member from an association of Iowa
30 counties.

31 b. One member from an association of Iowa cities.

32 c. One member from an association of Iowa school
33 boards."

By DODERER of Johnson

H-1690 FILED APRIL 10, 1997

A. adopted 4-22-97 (R1453)
B. withdrawn 4-23-97 (P. 1502)

HOUSE CONCURRENT RESOLUTION 22

H-1859

1 Amend House Concurrent Resolution 22, as follows:

2 1. Page 2, line 4 by striking the word "and".

By DODERER of Johnson

H-1859 FILED APRIL 22, 1997

ADOPTED

(R1453)

HOUSE CONCURRENT RESOLUTION 22

H-1861

1 Amend amendment H-1690, to House Concurrent
2 Resolution 22, as follows:

3 1. Page 1, line 10, by striking the numerals "22"
4 and inserting the following: "19".

By CONNORS of Polk

H-1861 FILED APRIL 22, 1997

ADOPTED BY UNANIMOUS CONSENT

Dinkla, Ch

Greig

Teig

Myers

Richardson

Revised HSB 155.1

WAYS AND MEANS

Succeeded By

SF HF HCR 22

1 HOUSE CONCURRENT RESOLUTION NO.
2 BY (PROPOSED COMMITTEE ON WAYS AND MEANS RESOLUTION

3 BY

4 CHAIRPERSON DINKLA)

5 A Concurrent Resolution requesting the Legislative
6 Council to establish a task force to study Iowa's
7 system of state and local taxation and requiring
8 reporting by certain dates.

9 WHEREAS, taxes are necessary to pay for the
10 important public services that citizens rely on state
11 and local governments to provide; and

12 WHEREAS, a periodic review of state and local taxes
13 is necessary to study the impact of the taxes and to
14 ensure continued fairness and equity in Iowa's tax
15 system; and

16 WHEREAS, it is in the best interests of the State
17 to maintain Iowa's competitive tax climate, while
18 ensuring that all individuals and businesses pay their
19 fair share of taxes; NOW THEREFORE,

20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, THE
21 SENATE CONCURRING, That the Legislative Council is
22 requested to establish a task force to study and make
23 recommendations to the Governor and the General
24 Assembly regarding the state and local tax systems in
25 Iowa and to address the goals of tax simplification,
26 equity, and reduction.

27 1. The study shall include, but not be limited to,
28 the following:

29 a. The local property tax system, including the
30 assessment and collection process, the impact of

1 property tax credits and exemptions, and the effect of
2 property tax abatement and tax increment financing
3 programs.

4 b. The state individual income tax system,
5 including income tax rates, income tax credits, and
6 exemptions, and deductions from income.

7 c. The state income tax on C-corporations, the
8 franchise tax on banks, and taxation of the income of
9 other businesses, including limited liability
10 companies, and S-corporations.

11 d. The sales, services, and use tax imposed by the
12 state and local option sales and services tax,
13 including the tax rates and exemptions from the tax.

14 e. All other state and local taxes determined to
15 be an appropriate area of study by the task force.

16 BE IT FURTHER RESOLVED, That the task force shall
17 consist of seventeen members.

18 1. Eight of the members shall be selected as
19 follows:

20 a. Three members who are members of the senate,
21 two of whom shall be appointed by the majority leader
22 of the senate and one of whom shall be appointed by
23 the minority leader of the senate.

24 b. Three members who are members of the house of
25 representatives, two of whom shall be appointed by the
26 speaker of the house and one of whom shall be
27 appointed by the minority leader of the house.

28 c. Two members of the general public, one of whom
29 shall be appointed by the majority leader of the
30 senate and the other of whom shall be appointed by the

1 speaker of the house of representatives.
2 2. Nine members, representing the following
3 associations and selected by the Legislative Council,
4 shall be selected as follows:
5 a. One member who represents an association of
6 Iowa assessors.
7 b. One member who represents an association of
8 Iowa counties.
9 c. One member who represents an association of
10 Iowa cities.
11 d. One member who represents an association of
12 Iowa school boards.
13 e. One member who represents an association of
14 Iowa farmers and other agricultural interests.
15 f. One member who represents Iowa businesses and
16 business interests.
17 g. One member who represents an association of
18 Iowa utilities.
19 h. Two members who represent organizations of Iowa
20 taxpayers.
21 The temporary co-chairpersons of the task force
22 shall be the chairpersons of the senate and house ways
23 and means committees.
24 BE IT FURTHER RESOLVED, That the task force may
25 contract with one or more tax consultants or experts
26 familiar with the Iowa state and local tax systems.
27 The Legislative Council may authorize the expenditure
28 of funds from moneys available to the Legislative
29 Council for the purpose of contracting with the
30 consultant or expert recommended by the task force.



1 Available private funds may be used for the employment
2 of consultants or experts and for the payment of other
3 costs associated with the study as determined by the
4 committee with the approval of the Legislative Council
5 and based on recommendations of appropriate advisory
6 groups, and for which state funding is not otherwise
7 available; and

8 BE IT FURTHER RESOLVED, That the task force seek
9 assistance from the department of revenue and finance
10 and the department of management, and other public and
11 nonpublic institutions and agencies deemed
12 appropriate. Staff assistance to the task force shall
13 be provided by the Legislative Service Bureau and the
14 Legislative Fiscal Bureau; and

15 BE IT FURTHER RESOLVED, That the task force shall
16 report its final recommendations to the General
17 Assembly meeting in 1999 upon its convening.

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