

MAR 14 1997  
STATE GOVERNMENT

HOUSE FILE 631  
BY WARNSTADT

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

**A BILL FOR**

1 An Act relating to the allocation of tax revenue from gambling  
2 games authorized on excursion gambling boats and at pari-  
3 mutuel racetrack enclosures for educational infrastructure  
4 purposes.

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

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HF 631

1 Section 1. Section 99F.11, Code 1997, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 2A. If a city or a county which receives  
4 tax revenue pursuant to subsection 1 or 2, adopts a resolution  
5 requesting an allocation of tax money for school district  
6 infrastructure purposes within its jurisdiction, an additional  
7 nine and one-half percent of the adjusted gross receipts shall  
8 be allocated to the school districts designated by the city or  
9 county. The resolution shall indicate the portion of the nine  
10 and one-half percent of the adjusted gross receipts which  
11 shall be allocated to each of the school districts located in  
12 all or part of the city or the county. The resolution shall  
13 be sent to the department of revenue and finance and the  
14 director of revenue and finance shall allocate the tax revenue  
15 to the affected school districts. A city or county may renew  
16 or amend the tax allocation plan annually. The revenue  
17 allocated to each school district shall be credited to the  
18 physical plant and equipment levy fund of the school district  
19 and used for the purposes authorized for the proceeds of the  
20 fund.

21 EXPLANATION

22 This bill provides that a city or a county which receives  
23 revenue from the adjusted gross receipts tax on excursion  
24 gambling boats or racetrack enclosures, may adopt a resolution  
25 requesting an additional 9.5 percent of the adjusted gross  
26 receipts to be allocated to school districts with the city's  
27 or county's jurisdiction. The resolution adopted by a city or  
28 county shall provide an allocation formula for the various  
29 school districts with the city or county. The revenue  
30 allocated to the school districts shall be credited to the  
31 physical plant and equipment levy fund of each school district  
32 to be used for infrastructure needs of the school district.

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