HOUSE FILE *2158*

BY OSTERHAUS

Passed House, Date _____   Passed Senate, Date _____

Vote: Ayes _____ Nays _____   Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the apportionment of local option sales and
2   services tax for school infrastructure election costs, making
3   an appropriation, and providing an effective date.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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1   Section 1. Section 422E.2, subsection 4, paragraph b,
2 unnumbered paragraph 1, Code Supplement 1999, is amended to
3 read as follows:
4   Within ten days of the election at which a majority of
5 those voting on the question favors the imposition, repeal, or
6 change in the rate of the tax, the county auditor shall give
7 written notice by sending a copy of the abstract of ballot
8 from the favorable election to the director of revenue and
9 finance of the result of the election. Election costs shall
10 be apportioned among school districts within the county on a
11 pro rata basis in proportion to the number of registered
12 voters in each school district who reside in the county and
13 the total number of registered voters in all of the school
14 districts within the county who reside in the county.
15   Sec. 2. LOCAL OPTION SALES AND SERVICES TAX FOR SCHOOL
16 INFRASTRUCTURE ELECTION COST REIMBURSEMENT. There is
17 appropriated from the general fund of the state to the
18 department of education for the fiscal year beginning July 1,
19 2000, and ending June 30, 2001, the following amount, or so
20 much thereof as is necessary, to be used for the purpose
21 designated:
22   For reimbursement of excess election costs incurred by a
23 school district pursuant to an election on the question of
24 imposition of the local option sales and services tax for
25 school infrastructure purposes:
26 .... $ 10,000
27   1. For purposes of this appropriation, "excess election
28 costs" refers to election costs, which were apportioned to a
29 school district conducting an election to impose the local
30 option sales and services tax for school infrastructure
31 purposes on or after July 1, 1998, and prior to the effective
32 date of this Act, where the costs actually apportioned exceed
33 the costs which would have been apportioned were this Act in
34 effect on the date that the election took place.
35   2. A school district to which subsection 1 applies seeking

1 reimbursement of excess election costs shall submit an
2 application to the department by October 1, 2000. The
3 application shall document that the election costs incurred
4 were based upon the inclusion of all registered voters in a
5 school district in determining the proportionate election
6 costs allocation pursuant to section 422E.2, subsection 4,
7 paragraph "b", unnumbered paragraph 1, and that such election
8 costs exceed the election costs which would have been incurred
9 if inclusion were limited to the registered voters in a school
10 district residing in the county seeking to impose the tax.
11   3. If the amount appropriated pursuant to this Act is
12 insufficient to fully reimburse all school districts
13 submitting an application for reimbursement, reimbursements
14 shall be prorated in an amount equal to the percentage that
15 the amount of the reimbursement request for a school district
16 bears to the total amount of reimbursement requests received
17 by all school districts submitting an application for
18 reimbursement.
19   Sec. 3. EFFECTIVE DATE. This Act, being deemed of
20 immediate importance, takes effect upon enactment.
21   EXPLANATION
22   This bill provides that election costs incurred as a result
23 of an election to impose the local option sales and services
24 tax for school infrastructure will be apportioned among school
25 districts within a county based on a pro rata allocation
26 determined with regard to registered voters residing in the
27 county. Currently, election costs are apportioned among
28 school districts within a county based upon the proportion of
29 the number of registered voters in each school district and
30 the total number of registered voters in all the school
31 districts within the county. The bill restricts the
32 proportion to those registered voters actually residing in the
33 county. A registered voter in a school district residing in a
34 portion of the school district located outside the county in
35 which the election takes place will therefore not be included

1 in determining election costs allocation.
2   The bill additionally provides for reimbursement of **excess**
3 election costs resulting from an election to impose the local
4 option sales and services tax for school infrastructure
5 purposes on or after July 1, 1998, and prior to the effective
6 date of the bill. The bill provides that excess election
7 costs refer to local option sales and services tax for school
8 infrastructure purposes election costs incurred prior to the
9 effective date of the bill which exceed the election costs
10 which would have been apportioned were this bill in effect on
11 the date the election took place. The bill **requires** school
12 districts seeking reimbursement of excess election costs to
13 submit an application documenting the excess costs to the
14 department of education by October 1, 2000, and provides for
15 an appropriation to the department from the general fund of
16 the state of $10,000 to administer the reimbursements. The
17 bill provides for proration of the amount appropriated in the
18 event the appropriation is insufficient to fully fund all
19 reimbursement requests received.
20   The bill takes effect upon enactment.
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