

JAN 13 1999
STATE GOVERNMENT

HOUSE FILE 52
BY CORMACK

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the time of holding an election on the
2 question of imposition of a local sales and services tax after
3 such question was previously defeated.

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

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HF 52

1 Section 1. Section 422B.1, subsection 5, Code 1999, is
2 amended to read as follows:

3 5. The county commissioner of elections shall submit the
4 question of imposition of a local option tax at a state
5 general election or at a special election held at any time
6 other than the time of a city regular election. The election
7 shall not be held sooner than sixty days after publication of
8 notice of the ballot proposition. The ballot proposition
9 shall specify the type and rate of tax and in the case of a
10 vehicle tax the classes that will be exempt and in the case of
11 a local sales and services tax the date it will be imposed.
12 The ballot proposition shall also specify the approximate
13 amount of local option tax revenues that will be used for
14 property tax relief and shall contain a statement as to the
15 specific purpose or purposes for which the revenues shall
16 otherwise be expended. If the county board of supervisors
17 decides under subsection 6 to specify a date on which the
18 local option sales and services tax shall automatically be
19 repealed, the date of the repeal shall also be specified on
20 the ballot. The rate of the vehicle tax shall be in
21 increments of one dollar per vehicle as set by the petition
22 seeking to impose the tax. The rate of a local sales and
23 services tax shall not be more than one percent as set by the
24 governing body. The state commissioner of elections shall
25 establish by rule the form for the ballot proposition which
26 form shall be uniform throughout the state. If an election on
27 the question of the imposition of a local sales and services
28 tax was held and such question was defeated in an
29 unincorporated or incorporated area, an election on the
30 question of such imposition for that area shall not again be
31 held until at least two years after the election at which the
32 question was defeated.

33 EXPLANATION

34 The bill provides that if an area defeats the question of
35 the imposition of a local sales and services tax, the question

1 on such imposition shall not again be voted on in that area
2 for at least two years after the defeat.

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