Maddox
Johnson
Bolkcom

SSB·3212
Ways & Means

SENATE JOINT RESOLUTION
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS RESOLUTION BY
CHAIRPERSON JOHNSON)

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

SENATE JOINT RESOLUTION

1 A Joint Resolution nullifying amendments to administrative rules
2   of the department of revenue and finance concerning the
3   classification of condominiums for property tax purposes and
4   providing an effective date.
5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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TLSB 6512SC 78
mg/cf/24

S.F. _____ H.F. _____

1   Section 1. The amendments to 701 Iowa administrative code,
2 rule 71.1, subrules 4 and 5, as appearing in ARC 8725A, as
3 published in the Iowa administrative bulletin, volume XXI,
4 number 19, dated March 10, 1999, pp. 1858 and 1859, are
5 nullified.
6   Sec. 2. This joint resolution, being deemed of immediate
7 importance, takes effect upon enactment.
8   EXPLANATION
9   This joint resolution nullifies two amendments to
10 administrative rules of the department of revenue and finance
11 that define, for property tax purposes, units in a condominium
12 complex as commercial real estate if more than one-half of the
13 units are used for commercial purposes, i.e., rented without
14 intent to sell.
15   The joint resolution takes effect upon enactment.
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4/5/00 Motion to R/c by Drake & Weigel

SENATE JOINT RESOLUTION **2005**

BY   COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3212)

(p. 946)
Passed Senate, Date 3-30-00

(p. 1260)
Passed House, Date 4-5-00

Vote: Ayes 45 Nays 0

Vote: Ayes 91 Nays 3

Approved 5/9/00

SENATE JOINT RESOLUTION

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SJR 2005

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Sec. 2. This joint resolution, being deemed of immediate importance, takes effect upon enactment.

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MARY E. KRAMER
President of the Senate

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BRENT SIEGRIST
Speaker of the House

SENATE JOINT RESOLUTION 2005

A JOINT RESOLUTION
NULLIFYING AMENDMENTS TO ADMINISTRATIVE RULES OF THE DEPARTMENT
OF REVENUE AND FINANCE CONCERNING THE CLASSIFICATION OF
CONDOMINIUMS FOR PROPERTY TAX PURPOSES AND PROVIDING AN
EFFECTIVE DATE.

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

Section 1. The amendments to 701 Iowa administrative code,
rule 71.1, subrules 4 and 5, as appearing in ARC 8725A, as
published in the Iowa administrative bulletin, volume XXI,
number 19, dated March 10, 1999, pp. 1858 and 1859, are
nullified.

I hereby certify that this resolution originated in the
Senate and is known as Senate Joint Resolution 2005,
Seventy-eighth General Assembly.

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MICHAEL E. MARSHALL
Secretary of the Senate

Approved ____5/9____, 2000

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THOMAS J. VILSACK
Governor

SJR 2005