

JAN 4 2001

WAYS AND MEANS

HOUSE FILE 16
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, and
3 providing an effective date.

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

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HF 16

1 Section 1. Section 422E.2, subsection 4, paragraph b,
2 unnumbered paragraph 1, Code 2001, is amended to read as
3 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 the votes
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. EFFECTIVE DATE. This Act, being deemed of
16 immediate importance, takes effect upon enactment.

17 EXPLANATION

18 This bill provides that election costs incurred as a result
19 of an election to impose the local option sales and services
20 tax for school infrastructure will be apportioned among school
21 districts within a county based on a pro rata allocation
22 determined with regard to registered voters residing in the
23 county. Currently, election costs are apportioned among
24 school districts within a county based upon the proportion of
25 the number of registered voters in each school district and
26 the total number of registered voters in all the school
27 districts within the county. The bill restricts the
28 proportion to those registered voters actually residing in the
29 county. A registered voter in a school district residing in a
30 portion of the school district located outside the county in
31 which the election takes place will therefore not be included
32 in determining election costs allocation.

33 The bill takes effect upon enactment.

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