

FEB 28 2001
WAYS AND MEANS

HOUSE FILE 445
BY FALCK and FOEGE

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

A BILL FOR

1 An Act prohibiting the director of revenue and finance from
2 charging a fee for administering local option sales and
3 services taxes and including an effective date.

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

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HC 445

1 Section 1. Section 422B.10, Code 2001, is amended by
2 adding the following new subsection:

3 NEW SUBSECTION. 7. The director of revenue and finance
4 shall not charge any jurisdiction imposing a local sales and
5 services tax a fee to recover any costs incurred by the
6 department in the administration of the tax.

7 Sec. 2. Section 422E.3, subsection 5, Code 2001, is
8 amended by adding the following new paragraph:

9 NEW PARAGRAPH. d. The director of revenue and finance
10 shall not charge any county or school district where a local
11 sales and services tax for school infrastructure purposes is
12 imposed a fee to recover any costs incurred by the department
13 in the administration of the tax.

14 Sec. 3. EFFECTIVE DATE. This Act, being deemed of
15 immediate importance, takes effect upon enactment.

16 EXPLANATION

17 This bill prohibits the director of revenue and finance
18 from charging a fee for costs associated with administering
19 local sales and services taxes under Code chapter 422B and
20 local school infrastructure sales and services taxes under
21 Code chapter 422E.

22 The bill takes effect upon enactment.

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