

FEB 17 2003
EDUCATION

HOUSE FILE 209
BY TYMESON

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

A BILL FOR

1 An Act relating to the repeal of the authorization to impose a
2 local sales and services tax for school infrastructure
3 purposes and providing an effective date.

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

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HF-209

1 Section 1. Section 422E.1, Code 2003, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 4. a. This chapter does not apply to any
4 county after the effective date of this Act, except to the
5 extent provided in paragraph "b", and to this extent this
6 chapter is repealed. Any election on the imposition of the
7 local sales and services tax scheduled to be held on or after
8 the effective date of this Act shall not be held.

9 b. A county that has voted on and approved prior to April
10 1, 2003, a local sales and services tax for school
11 infrastructure purposes shall impose the tax until the end of
12 the original ten-year period or the date of repeal stated on
13 the ballot proposition.

14 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
15 immediate importance, takes effect upon enactment.

16 EXPLANATION

17 This bill in effect repeals the Code chapter on the local
18 sales and services tax for school infrastructure purposes for
19 those counties that did not vote on and approve prior to April
20 1, 2003, such local tax. For those counties that have voted
21 on and approved prior to April 1, 2003, the local sales and
22 services tax for school infrastructure, the tax shall be
23 imposed until the end of the original 10-year period or the
24 date of repeal stated on the ballot proposition.

25 The bill takes effect upon enactment.

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