

FEB 21 2003

EDUCATION

HOUSE FILE 267

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

A BILL FOR

1 An Act providing for an additional property tax levy for school
2 districts, and providing an effective date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 267

1 Section 1. NEW SECTION. 298.12 ADDITIONAL INSTRUCTIONAL
2 LEVY.

3 1. A board of directors of a school district may certify
4 for levy by April 15 of a school year a tax on all taxable
5 property in the school district for an additional
6 instructional levy. The levy shall be at a rate that will
7 raise an amount not to exceed ten percent of the total of
8 regular program district cost for the budget year and moneys
9 received under section 257.14 as a budget adjustment for the
10 budget year. Moneys received by a school district pursuant to
11 the levy are miscellaneous income, shall be placed in the
12 additional instructional levy fund, and may be used for any
13 general fund purpose. However, moneys received shall not be
14 used as, or in a manner which has the effect of, supplanting
15 funds authorized to be received under sections 257.19, 257.41,
16 257.46, 298.2, and 298.4, or to cover any deficiencies in
17 funding for special education instructional services resulting
18 from the application of the special education weighting plan
19 under section 256B.9.

20 2. A board which passes a resolution authorizing
21 imposition of the levy pursuant to this section shall direct
22 the county commissioner of elections to provide for submitting
23 the proposition of levying an additional instructional levy
24 for a period of time authorized by the voters in the notice of
25 election, not to exceed four years, in the notice of the
26 regular school election or a special election. The
27 proposition is adopted if sixty percent of those voting on the
28 proposition at the election approves it. A proposition shall
29 not be submitted to the voters more than twice in any twelve-
30 month period.

31 Sec. 2. NEW SECTION. 298A.7A ADDITIONAL INSTRUCTIONAL
32 LEVY FUND.

33 The additional instructional levy fund is a special revenue
34 fund. An additional instructional levy fund must be
35 established in any school corporation which levies the tax

1 authorized under section 298.12.

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

4 EXPLANATION

5 This bill provides an additional property tax levy for
6 school districts.

7 The bill provides that the board of directors of a school
8 district may certify for levy by April 15 of a school year a
9 tax on all taxable property in the school district for an
10 additional instructional levy. The bill provides that the
11 levy shall be in an amount not to exceed 10 percent of the
12 total of regular program district cost for the budget year and
13 moneys received under Code section 257.14 as a budget
14 adjustment for the budget year. The bill provides that
15 revenue raised by the levy may be used for any general fund
16 purpose, but shall not be used to supplant funds from other
17 designated sources or to cover any special education
18 instructional services funding deficiencies.

19 The bill requires the additional levy to be approved by a
20 60 percent majority of the voters. The bill also provides
21 that the levy shall remain in place for a maximum of four
22 years, and may not be submitted to the voters more than twice
23 per year. The bill additionally provides for the creation of
24 a special revenue fund for the deposit of additional
25 instructional levy revenue.

26 The bill takes effect upon enactment.

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