

FILED FEB 18 '03

SENATE FILE 167

BY WARNSTADT

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the distribution to a city or county of state  
2 sales tax collected at events sponsored by a private entity  
3 and the city or county and making an appropriation.

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

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SF 167  
APPROPRIATIONS

1 Section 1. Section 422.43, subsection 8, Code 2003, is  
2 amended to read as follows:

3 8. ~~All~~ Except as provided in section 422.47A, revenues  
4 arising under the operation of the provisions of this section  
5 shall become part of the ~~state~~ general fund of the state.

6 Sec. 2. NEW SECTION. 422.47A LOCAL EVENTS FACILITY FUND  
7 -- SALES TAX REVENUES.

8 1. A city or county shall receive one-half of the state  
9 sales tax collected from admissions to and activities  
10 occurring at a tourism, cultural, recreational, entertainment,  
11 or educational event if both of the following conditions are  
12 met:

13 a. The event is sponsored by a private entity in  
14 conjunction with the city or county or agency of the city or  
15 county. This paragraph does not require the city or county or  
16 its agency to assist in financing the event.

17 b. The city or county certifies and remits the amount of  
18 state sales tax collected within three months of the date on  
19 which the event closes.

20 2. Upon receipt of state sales tax revenues derived from  
21 admissions to and activities at events meeting the criteria  
22 specified in subsection 1, the director shall credit one-half  
23 to the general fund of the state and one-half to the city's or  
24 county's account, as applicable, in a local events facility  
25 fund. A local events facility fund is established in the  
26 state treasury under the control of the department.

27 3. There is appropriated from the local events facility  
28 fund for each fiscal year to the city or county the amount in  
29 its account in the fund which was credited during the previous  
30 fiscal year. Payments pursuant to this subsection shall be  
31 made by September 15 of the fiscal year. Moneys received by a  
32 city or county pursuant to this subsection shall be used by it  
33 for the promotion of events to be held at the facility and at  
34 the discretion of the city or county for the maintenance and  
35 improvement of the facility.

EXPLANATION

1  
2 This bill appropriates to a city or county one-half of the  
3 state sales tax collected on the admissions to and activities  
4 occurring at tourism, cultural, recreational, entertainment,  
5 or educational events which are sponsored by the local  
6 government and a private entity. The sales tax revenues are  
7 certified by the local government as coming from admissions to  
8 and activities occurring at the event. The department of  
9 revenue and finance credits one-half of such revenues to a  
10 special account in a local events facility fund. The city or  
11 county receives the amount credited in the fiscal year by  
12 September 15 of the following fiscal year. The moneys  
13 received by the local government shall be used to promote  
14 events to be held at the facility and to maintain and improve  
15 the events facility.

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