

SENATE FILE 2127
BY LUNDBY

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

A BILL FOR

1 An Act providing for the establishment of a community college
2 employee management levy.

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

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SF 2127 EDUCATION

1 Section 1. NEW SECTION. 260C.22A EMPLOYEE MANAGEMENT
2 LEVY.

3 Annually, the board of directors may certify for levy a tax
4 on taxable property in the merged area for a community college
5 employee management levy. The levy shall be in an amount
6 which shall raise not more than the sum of the community
7 college's budgeted employer contributions under the Federal
8 Insurance Contributions Act and the community college's
9 budgeted employer contributions to its employee's retirement
10 systems for the fiscal year of collection. The tax shall be
11 collected by the county treasurers and remitted to the
12 treasurer of the merged area as provided in section 331.552,
13 subsection 29. The proceeds of the tax shall be deposited in
14 a separate and distinct fund to be known as the employee
15 management levy fund to be paid out upon warrants drawn by the
16 president and secretary of the board of directors of the
17 merged area for the payment of costs incurred by the community
18 college for employer contributions under the Federal Insurance
19 Contributions Act and for employer contributions to its
20 employee's retirement systems.

21 Sec. 2. Section 331.512, subsection 1, Code 2003, is
22 amended by adding the following new paragraph after paragraph
23 h:

24 NEW PARAGRAPH. hh. The levy of an employee management tax
25 by a community college as provided in section 260C.22A.

26 Sec. 3. Section 331.559, Code Supplement 2003, is amended
27 by adding the following new subsection:

28 NEW SUBSECTION. 5A. Collect the tax levied for employee
29 management purposes by a community college as provided in
30 section 260C.22A.

31 EXPLANATION

32 This bill provides for the establishment of a community
33 college employee management levy. The bill provides that the
34 community college board of directors may annually certify for
35 levy a tax on taxable property in the merged area in an amount

1 up to the sum of the community college's budgeted employer
2 contributions under the Federal Insurance Contributions Act
3 and the community college's budgeted employer contributions to
4 their employee's retirement systems for the fiscal year of
5 collection. The bill provides that the proceeds of the tax
6 shall be deposited in an employee management levy fund and
7 expended for the payment of costs incurred by the community
8 college for employer contributions under the Federal Insurance
9 Contributions Act and for employer contributions to their
10 employee's retirement systems. The bill provides for
11 conforming changes to Code sections 331.512 and 331.559
12 relating to collection of the tax.

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