

SENATE FILE 2195  
BY BEALL and KIBBIE

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act authorizing the use of revenue derived from the physical  
2 plant and equipment levy and the local option sales tax for  
3 school infrastructure purposes for maintenance costs for  
4 specified school buildings, and for maintenance and repair  
5 costs for school district transportation equipment, and  
6 providing an applicability provision.

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

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SF 2195  
EDUCATION

1 Section 1. Section 298.3, subsection 6, Code Supplement  
2 2003, is amended to read as follows:

3 6. Repairing, remodeling, reconstructing, improving,  
4 maintaining, or expanding the schoolhouses or buildings and  
5 additions to existing schoolhouses.

6 For the purpose of this subsection, "repairing" means  
7 restoring an existing structure or thing to its original  
8 condition, as near as may be, after decay, waste, injury, or  
9 partial destruction, ~~but does not include maintenance~~; and  
10 "reconstructing" means rebuilding or restoring as an entity a  
11 thing which was lost or destroyed.

12 Sec. 2. Section 298.3, subsection 9, Code Supplement 2003,  
13 is amended to read as follows:

14 9. Purchase, repair, or maintenance of transportation  
15 equipment for transporting students.

16 Sec. 3. Section 422E.1, subsection 3, Code Supplement  
17 2003, is amended to read as follows:

18 3. Local sales and services tax moneys received by a  
19 county for school infrastructure purposes pursuant to this  
20 chapter shall be utilized for school infrastructure needs or  
21 property tax relief. For purposes of this chapter, "school  
22 infrastructure" means those activities for which a school  
23 district is authorized to contract indebtedness and issue  
24 general obligation bonds under section 296.1, except those  
25 activities related to a teacher's or superintendent's home or  
26 homes. These activities include the construction,  
27 reconstruction, repair, demolition work, purchasing, or  
28 remodeling of schoolhouses, stadiums, gyms, fieldhouses, and  
29 bus garages and the procurement of schoolhouse construction  
30 sites and the making of site improvements and those activities  
31 for which revenues under section 298.3 or 300.2 may be spent.  
32 For purposes of this chapter, these activities shall also  
33 include the maintenance of schoolhouses, stadiums, gyms,  
34 fieldhouses, and bus garages, and the repairing or maintaining  
35 of transportation equipment for transporting students.

1 Additionally, "school infrastructure" includes the payment or  
2 retirement of outstanding bonds previously issued for school  
3 infrastructure purposes as defined in this subsection, and the  
4 payment or retirement of bonds issued under section 422E.4.

5 Sec. 4. APPLICABILITY. This Act is applicable for  
6 physical plant and equipment levies imposed either through  
7 board authorization or voter approval on or after the  
8 effective date of this Act or local option sales taxes for  
9 school infrastructure purposes imposed on or after the  
10 effective date of this Act.

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#### EXPLANATION

12 This bill provides for the expansion of authorized uses for  
13 revenue derived from the physical plant and equipment levy  
14 specified in Code section 298.3, and the local option sales  
15 tax for school infrastructure purposes specified in Code  
16 section 422E.1.

17 Currently, revenue derived from the physical plant and  
18 equipment levy may be utilized, among other purposes, for  
19 repairing, remodeling, reconstructing, improving, or expanding  
20 schoolhouses or buildings and additions to existing  
21 schoolhouses. The bill provides for the addition of  
22 "maintaining" to this list, and deletes a provision which  
23 excluded maintenance from what would be considered the  
24 repairing of an existing structure. The bill also provides  
25 that revenue derived from the physical plant and equipment  
26 levy may be utilized for the repair or maintenance of  
27 transportation equipment for transporting students.  
28 Currently, only the purchase of such equipment is authorized  
29 with physical plant and equipment levy revenue.

30 The bill additionally provides that revenue derived from  
31 imposition of the local option sales tax for school  
32 infrastructure may be utilized for the maintenance of  
33 schoolhouses, stadiums, gyms, fieldhouses, and bus garages,  
34 and the repairing or maintaining of transportation equipment  
35 for transporting students. Currently, the authorized uses for

1 such revenue do not include maintenance for the school  
2 buildings and structures specified in Code section 422E.1, and  
3 do not include repairing or maintaining transportation  
4 equipment.

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