

FILED MAR 3 '03

SENATE FILE 238  
BY COMMITTEE ON NATURAL RESOURCES  
AND ENVIRONMENT

(SUCCESSOR TO SSB 1088)

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

**A BILL FOR**

1 An Act providing that revenues deposited in the state  
2 conservation fund are temporarily exempt from reversion and  
3 providing an effective date.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22

SF 238

1 Section 1. Section 456A.17, Code 2003, is amended by  
2 adding the following new unnumbered paragraph after unnumbered  
3 paragraph 6:

4 NEW UNNUMBERED PARAGRAPH. Notwithstanding section 8.33,  
5 revenues deposited in the state conservation fund, and  
6 remaining in the state conservation fund on June 30 of any  
7 fiscal year shall not revert to the general fund of the state  
8 but shall remain available for expenditure for one year after  
9 the close of the fiscal year during which such revenues were  
10 deposited. Any such revenues remaining unexpended at the end  
11 of the one-year period during which the revenues are available  
12 for expenditure shall revert to the general fund of the state.

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

15 EXPLANATION

16 This bill provides that unspent revenues that are deposited  
17 in the state conservation fund of the department of natural  
18 resources are exempt from reversion to the general fund of the  
19 state and remain available for expenditure for one year after  
20 the close of the fiscal year during which the revenues were  
21 deposited.

22 The bill is effective upon enactment.

23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

Brunkhorst  
Kettering  
Bolkcom

Natural Resources

SSB 1088

Succeeded By

SENATE/HOUSE FILE CF HF 238  
BY (PROPOSED DEPARTMENT OF NATURAL  
RESOURCES BILL)

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

A BILL FOR

1 An Act providing that revenues deposited in the state  
2 conservation fund are temporarily exempt from reversion and  
3 providing an effective date.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24

1 Section 1. Section 456A.17, Code 2003, is amended by  
2 adding the following new unnumbered paragraph after unnumbered  
3 paragraph 6:

4 NEW UNNUMBERED PARAGRAPH. Notwithstanding section 8.33,  
5 revenues deposited in the state conservation fund, and  
6 remaining in the state conservation fund on June 30 of any  
7 fiscal year shall not revert to the general fund of the state  
8 but shall remain available for expenditure for one year after  
9 the close of the fiscal year during which such revenues were  
10 deposited. Any such revenues remaining unexpended at the end  
11 of the one-year period during which the revenues are available  
12 for expenditure shall revert to the general fund of the state.

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

15 EXPLANATION

16 This bill provides that unspent revenues that are deposited  
17 in the state conservation fund of the department of natural  
18 resources are exempt from reversion to the general fund of the  
19 state and remain available for expenditure for one year after  
20 the close of the fiscal year during which the revenues were  
21 deposited.

22 The bill is effective upon enactment.

23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35



# STATE OF IOWA

THOMAS J. VILSACK, GOVERNOR  
SALLY J. PEDERSON, LT. GOVERNOR

DEPARTMENT OF NATURAL RESOURCES  
JEFFREY R. VONK, DIRECTOR

## Memorandum

To: General Assembly

From: Jeffrey R. Vonk, Director  
Iowa Department of Natural Resources

Date: January 28, 2003

Re: Park Receipt Carryforward

---

The purpose of this legislation is to allow time for revenue and expense adjustments of park receipts and expenditures at the end of the fiscal year. The issue includes an accounting problem that exists due to most state park revenue being acquired within the 4<sup>th</sup> quarter of the fiscal year. This makes it difficult to budget and/or plan for maintenance and operations expenditures during the year. 4<sup>th</sup> quarter revenue is dependent on weather and is normally estimated conservatively. If larger revenues than estimated are received during the 4<sup>th</sup> quarter, it is difficult to expend those revenues in such a short time and, conversely if less revenue is received, it is difficult to adjust that late in the fiscal year. A grace period to adjust would make accounting more orderly and efficient.