

JAN 3 1 2006  
WAYS AND MEANS

HOUSE FILE 2192  
BY WENDT

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

**A BILL FOR**

1 An Act relating to the distribution formula for the local option  
2 sales and services tax for school infrastructure purposes.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2192

1 Section 1. Section 423E.4, subsection 3, paragraph a, Code  
2 Supplement 2005, is amended to read as follows:

3 a. The director of revenue by August 15 of each fiscal  
4 year shall compute the guaranteed school infrastructure amount  
5 for each school district, each school district's sales tax  
6 capacity per student for each county, the statewide tax  
7 revenues per student, and the supplemental school  
8 infrastructure amount for the ~~coming~~ fiscal year.

9 Sec. 2. Section 423E.4, subsection 3, paragraph b,  
10 subparagraph (3), Code Supplement 2005, is amended by striking  
11 the subparagraph and inserting in lieu thereof the following:

12 (3) "Statewide tax revenues per student" means the amount  
13 determined by estimating the total revenues that would be  
14 generated by a one percent local option sales and services tax  
15 for school infrastructure purposes if imposed by all the  
16 counties during the entire fiscal year and dividing this  
17 estimated revenue amount by the sum of the combined actual  
18 enrollment for all counties as determined in section 423E.3,  
19 subsection 5, paragraph "d", subparagraph (2).

20 EXPLANATION

21 This bill amends the Code chapter dealing with the local  
22 sales and services tax for school infrastructure purposes by  
23 requiring, in determining the definition of "statewide tax  
24 revenues per student" for purposes of calculating a school  
25 district's guaranteed amount, that instead of the present set  
26 amount of \$575, an estimated amount that would be generated by  
27 a 1 cent statewide sales tax divided by the budget enrollment  
28 would be used.

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