

MAR 2 2006  
EDUCATION

HOUSE FILE 2607  
BY ROBERTS

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

**A BILL FOR**

1 An Act allowing revenues from a local option sales and services  
2 tax for school infrastructure to be used for construction and  
3 installation of wind energy conversion property for use by  
4 school districts.

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

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HF 2607

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

3 3. Local sales and services tax moneys received by a  
4 county for school infrastructure purposes pursuant to this  
5 chapter shall be utilized for school infrastructure needs or  
6 property tax relief. For purposes of this chapter, "school  
7 infrastructure" means those activities for which a school  
8 district is authorized to contract indebtedness and issue  
9 general obligation bonds under section 296.1, except those  
10 activities related to a teacher's or superintendent's home or  
11 homes. These activities include the construction,  
12 reconstruction, repair, demolition work, purchasing, or  
13 remodeling of schoolhouses, stadiums, gyms, fieldhouses, and  
14 bus garages and the procurement of schoolhouse construction  
15 sites and the making of site improvements and those activities  
16 for which revenues under section 298.3 or 300.2 may be spent.  
17 "School infrastructure" includes the acquisition and  
18 construction of wind energy conversion property, as defined in  
19 section 423.3, subsection 54, which is to be used for school  
20 purposes. Additionally, "school infrastructure" includes the  
21 payment or retirement of outstanding bonds previously issued  
22 for school infrastructure purposes as defined in this  
23 subsection, and the payment or retirement of bonds issued  
24 under section 423E.5.

25 EXPLANATION

26 This bill authorizes school districts to use revenues  
27 received from the local option sales and services tax for  
28 school infrastructure purposes for the acquisition and  
29 construction of wind energy conversion property to be used for  
30 school purposes.

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