

House File 2226 - Introduced

HOUSE FILE _____
BY TYMESON, BOAL, RANTS,
and GIPP

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

A BILL FOR

1 An Act relating to the statewide tax revenues per student
2 calculation under the local sales tax for school
3 infrastructure purposes.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 5578YH 82
6 mg/rj/5

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1 1 Section 1. Section 423E.4, subsection 3, paragraph a, Code
1 2 2007, is amended to read as follows:
1 3 a. The director of revenue by August 15 of each fiscal
1 4 year shall compute the guaranteed school infrastructure amount
1 5 for each school district, each school district's sales tax
1 6 capacity per student for each county, the statewide tax
1 7 revenues per student, and the supplemental school

1 8 infrastructure amount for the ~~coming~~ fiscal year.

1 9 Sec. 2. Section 423E.4, subsection 3, paragraph b,
1 10 subparagraph (3), Code 2007, is amended by striking the
1 11 subparagraph and inserting in lieu thereof the following:

1 12 (3) "Statewide tax revenues per student" means the amount
1 13 determined by estimating the total revenues that would be
1 14 generated by a one percent local option sales and services tax
1 15 for school infrastructure purposes if imposed by all the
1 16 counties during the entire fiscal year and dividing this
1 17 estimated revenue amount by the sum of the combined actual
1 18 enrollment for all counties as determined in section 423E.3,
1 19 subsection 5, paragraph "d", subparagraph (2).

1 20 EXPLANATION

1 21 Under present law, the maximum guaranteed school
1 22 infrastructure amount used in the formula for the distribution
1 23 of the local option sales tax for school infrastructure
1 24 purposes equals the statewide tax revenues per student which
1 25 equals \$575. This bill requires the department of revenue to
1 26 compute every fiscal year the statewide tax revenues per
1 27 student based upon the estimated total revenues that would be
1 28 generated during the fiscal year by a 1 percent local option
1 29 sales tax for school infrastructure purposes divided by the
1 30 actual enrollment of all school districts for the previous
1 31 school year.

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