House File 459 - Introduced

A BILL FOR

1 An Act limiting the frequency of elections relating to local
2   option sales taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1475YH 83
5 tw/mg:sc/24

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1 1   Section 1. Section 423B.1, Code 2009, is amended by adding
1 2 the following new subsection:
1 3   NEW SUBSECTION. 11. If the question of imposition or a
1 4 change in use of a local option sales and services tax fails
1 5 to gain approval by the required percentage of votes, the same
1 6 question or a question that proposes to use the tax receipts
1 7 in substantially the same manner as the question that failed
1 8 shall not be submitted to the registered voters for a period
1 9 of at least five years following the date of the election at
1 10 which the question or substantially similar question was
1 11 defeated.
1 12   EXPLANATION
1 13   This bill limits the frequency of elections on questions of
1 14 whether to impose or change the use of local option sales
1 15 taxes. The bill provides that if the question of whether to
1 16 impose or change the use of a local option sales and services
1 17 tax fails to gain approval, the same or a substantially
1 18 similar question may not be submitted to the registered voters
1 19 for a period of at least five years.
1 20 LSB 1475YH 83
1 21 tw/mg:sc/24