

## Senate Joint Resolution 5 - Introduced

SENATE JOINT RESOLUTION 5  
BY ANDERSON and BERTRAND

### SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution  
2 of the State of Iowa restricting the use of revenues derived  
3 from an increase in the state sales and use tax rates for  
4 school infrastructure purposes.  
5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. The following amendment to the Constitution of  
2 the State of Iowa is proposed:

3 Article VII of the Constitution of the State of Iowa is  
4 amended by adopting the following new section:

5 **School infrastructure revenues.** SEC. 11. All revenue  
6 derived from an increase in the state sales or use tax rate,  
7 which was dedicated for school infrastructure or school  
8 property tax relief purposes, shall be used solely for purposes  
9 of funding school district infrastructure needs or for  
10 providing school district property tax relief as provided in  
11 laws enacted by the general assembly.

12 **Sec. 2. REFERRAL AND PUBLICATION.** The foregoing proposed  
13 amendment to the Constitution of the State of Iowa is referred  
14 to the general assembly to be chosen at the next general  
15 election for members of the general assembly, and the secretary  
16 of state is directed to cause the proposed amendment to be  
17 published for three consecutive months previous to the date of  
18 the election as provided by law.

19 EXPLANATION

20 This joint resolution proposes an amendment to the  
21 Constitution of the State of Iowa. The amendment provides that  
22 the revenues derived from an increase in the state sales and  
23 use tax rates which were dedicated for school infrastructure  
24 or school property tax relief purposes shall only be used for  
25 funding school district infrastructure needs or for providing  
26 school district property tax relief as provided in laws enacted  
27 by the general assembly.

28 The resolution, if adopted, will be referred to the next  
29 general assembly. If the next general assembly adopts the  
30 resolution, the amendment will be submitted to the voters for  
31 ratification.