

House File 60 - Introduced

HOUSE FILE 60

BY WATTS

A BILL FOR

1 An Act relating to the approval and imposition of local option
2 taxes and including applicability provisions.

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

1 Section 1. Section 423B.1, subsection 1, Code 2013, is
2 amended to read as follows:

3 1. A city or county may impose by ordinance of the governing
4 body of the city or the board of supervisors local option taxes
5 authorized by this chapter, subject to this section ~~and subject~~
6 ~~to the exception provided in subsection 2.~~

7 Sec. 2. Section 423B.1, subsection 2, Code 2013, is amended
8 by striking the subsection.

9 Sec. 3. Section 423B.1, subsection 3, Code 2013, is amended
10 to read as follows:

11 3. A local option tax shall be imposed only after an
12 election at which a majority of those voting on the question
13 favors imposition and shall then be imposed until repealed
14 as provided in subsection 6, paragraph "a". If the tax is
15 a local vehicle tax imposed by a county, it shall apply to
16 all incorporated and unincorporated areas of the county.
17 If the tax is a local sales and services tax imposed by a
18 county, it shall only apply to ~~those incorporated areas and~~
19 ~~the unincorporated area of that county in which~~ if a majority
20 of those voting in the unincorporated area on the tax favors
21 its imposition and if the tax is a local sales and services
22 tax imposed by a city it shall only apply to the city if a
23 majority of those voting in the city on the tax favors its
24 imposition. ~~For purposes of the local sales and services tax,~~
25 ~~all cities contiguous to each other shall be treated as part of~~
26 ~~one incorporated area and the tax would be imposed in each of~~
27 ~~those contiguous cities only if the majority of those voting~~
28 ~~in the total area covered by the contiguous cities favors its~~
29 ~~imposition. In the case of a local sales and services tax~~
30 ~~submitted to the registered voters of two or more contiguous~~
31 ~~counties as provided in subsection 4, paragraph "c", all cities~~
32 ~~contiguous to each other shall be treated as part of one~~
33 ~~incorporated area, even if the corporate boundaries of one or~~
34 ~~more of the cities include areas of more than one county, and~~
35 ~~the tax shall be imposed in each of those contiguous cities~~

1 ~~only if a majority of those voting on the tax in the total area~~
2 ~~covered by the contiguous cities favored its imposition. For~~
3 ~~purposes of the local sales and services tax, a city is not~~
4 ~~contiguous to another city if the only road access between the~~
5 ~~two cities is through another state.~~

6 Sec. 4. Section 423B.1, subsection 4, paragraphs a and b,
7 Code 2013, are amended to read as follows:

8 a. A county board of supervisors shall direct within
9 thirty days the county commissioner of elections to submit the
10 question of imposition of a local vehicle tax ~~or a local sales~~
11 ~~and services tax~~ to the registered voters of the incorporated
12 and unincorporated areas of the county upon receipt by the
13 board of supervisors of a petition, requesting imposition of
14 a local vehicle tax ~~or a local sales and services tax~~, signed
15 by eligible electors of the whole county equal in number to
16 five percent of the persons in the whole county who voted at
17 the last preceding state general election. A county board
18 of supervisors shall direct within thirty days the county
19 commissioner of elections to submit the question of imposition
20 of a local sales and services tax to the registered voters
21 of a city or of the unincorporated area of the county upon
22 receipt by the board of supervisors of a petition, requesting
23 imposition of a local sales and services tax, signed by
24 eligible electors of the city or of the unincorporated area of
25 the county, as applicable, equal in number to five percent of
26 the persons in the applicable city or unincorporated area of
27 the county who voted at the last preceding general election.
28 In the case of a local vehicle tax, the petition requesting
29 imposition shall specify the rate of tax and the classes, if
30 any, that are to be exempt. In the case of a local sales and
31 services tax, the petition requesting imposition shall state
32 the period of time the tax will be imposed, not to exceed
33 ten years. If more than one valid petition is received, the
34 earliest received petition shall be used.

35 b. The question of the imposition of a local sales and

1 services tax shall be submitted to the registered voters of
2 the ~~incorporated and~~ city or of the unincorporated areas
3 area of the county upon receipt by the county commissioner
4 of elections of the a motion ~~or motions~~, requesting such
5 submission, adopted by the governing body ~~or bodies~~ of the a
6 city ~~or cities~~ located within the county or of the county, for
7 the unincorporated areas area of the county, ~~representing at~~
8 ~~least one half of the population of the county.~~ The motion
9 shall state the period of time the tax will be imposed, not to
10 exceed ten years. Upon adoption of such motion, the governing
11 body of the city or county, for the unincorporated areas,
12 area shall submit the motion to the county commissioner of
13 elections ~~and in the case of the governing body of the city~~
14 ~~shall notify the board of supervisors of the adoption of the~~
15 ~~motion.~~ The county commissioner of elections shall ~~keep a file~~
16 ~~on all the motions received and, upon reaching the population~~
17 ~~requirements,~~ shall publish notice of the ballot proposition
18 concerning the imposition of the local sales and services tax.
19 ~~A motion ceases to be valid at the time of the holding of the~~
20 ~~regular election for the election of members of the governing~~
21 ~~body which adopted the motion.~~ The county commissioner of
22 elections shall ~~eliminate from the file any motion that ceases~~
23 ~~to be valid.~~ The manner provided under this paragraph for
24 the submission of the question of imposition of a local sales
25 and services tax is an alternative to the manner provided in
26 paragraph "a".

27 Sec. 5. Section 423B.1, subsection 4, paragraph c, Code
28 2013, is amended by striking the paragraph and inserting in
29 lieu thereof the following:

30 c. A city is considered to be located in a county if over
31 half of the population of the city is located in that county.

32 Sec. 6. Section 423B.1, subsection 5, Code 2013, is amended
33 to read as follows:

34 5. The county commissioner of elections shall submit the
35 question of imposition of a local option tax at an election

1 held on a date specified in section 39.2, subsection 4,
 2 paragraph "a" or "b", as applicable. The election shall not
 3 be held sooner than sixty days after publication of notice of
 4 the ballot proposition. The ballot proposition shall specify
 5 the type and rate of tax and, in the case of a vehicle tax, the
 6 classes that will be exempt and, in the case of a local sales
 7 and services tax, the date it will be imposed which date shall
 8 not be earlier than ninety days following the election, and
 9 the date of its repeal as stated in the petition or motion.
 10 The ballot proposition shall also specify the approximate
 11 amount of local option tax revenues that will be used for
 12 property tax relief and shall contain a statement as to the
 13 specific purpose or purposes for which the revenues shall
 14 otherwise be expended. If the county board of supervisors or
 15 city council, as applicable, decides under subsection 6 to
 16 specify a date on which the local option sales and services tax
 17 shall automatically be repealed that is less than ten years
 18 from the date of the election, the date of the repeal shall
 19 also be specified on the ballot. The rate of the vehicle tax
 20 shall be in increments of one dollar per vehicle as set by the
 21 petition seeking to impose the tax. The rate of a local sales
 22 and services tax shall not be more than one percent as set by
 23 the governing body. The state commissioner of elections shall
 24 establish by rule the form for the ballot proposition which
 25 form shall be uniform throughout the state.

26 Sec. 7. Section 423B.1, subsection 6, paragraph a, Code
 27 2013, is amended to read as follows:

28 a. (1) If a majority of those voting on the question of
 29 imposition of a local ~~option~~ vehicle tax favors imposition of
 30 a local ~~option~~ vehicle tax, the governing body of that county
 31 shall impose the tax at the rate specified for an unlimited
 32 period. ~~However, in the case of a local sales and services~~
 33 ~~tax, the county shall not impose the tax in any incorporated~~
 34 ~~area or the unincorporated area if the majority of those~~
 35 ~~voting on the tax in that area did not favor its imposition.~~

~~1 For purposes of the local sales and services tax, all cities
2 contiguous to each other shall be treated as part of one
3 incorporated area and the tax shall be imposed in each of those
4 contiguous cities only if the majority of those voting on the
5 tax in the total area covered by the contiguous cities favored
6 its imposition. In the case of a local sales and services tax
7 submitted to the registered voters of two or more contiguous
8 counties as provided in subsection 4, paragraph "c", all cities
9 contiguous to each other shall be treated as part of one
10 incorporated area, even if the corporate boundaries of one or
11 more of the cities include areas of more than one county, and
12 the tax shall be imposed in each of those contiguous cities
13 only if a majority of those voting on the tax in the total area
14 covered by the contiguous cities favored its imposition. If
15 a majority of those voting on the question of imposition of a
16 local option sales and services tax favors imposition of the
17 tax, the governing body of the city or county, as applicable,
18 shall impose by ordinance the tax at the rate specified for
19 a period of ten years, unless a shorter period of time is
20 specified on the ballot.~~

21 (2) The local option tax may be repealed or the rate
22 increased or decreased or the use thereof changed after an
23 election at which a majority of those voting on the question
24 of repeal or rate or use change favored the repeal or rate
25 or use change. The date on which the repeal, rate, or use
26 change is to take effect shall not be earlier than ninety days
27 following the election. The election at which the question
28 of repeal or rate or use change is offered shall be called
29 and held in the same manner and under the same conditions
30 as provided in subsections 4 and 5 for the election on the
31 imposition of the local option tax. ~~However, in the case of a
32 local sales and services tax where the tax has not been imposed
33 countywide, the question of repeal or imposition or rate or
34 use change shall be voted on only by the registered voters of
35 the areas of the county where the tax has been imposed or has~~

1 ~~not been imposed, as appropriate.~~ However, the governing body
2 of the ~~incorporated area~~ city or unincorporated area where
3 the local sales and services tax is imposed may, upon its own
4 motion, request the county commissioner of elections to hold
5 an election in the ~~incorporated~~ city or unincorporated area,
6 as appropriate, on the question of the change in use of local
7 sales and services tax revenues. The election may be held at
8 any time but not sooner than sixty days following publication
9 of the ballot proposition. If a majority of those voting in
10 the ~~incorporated~~ city or unincorporated area on the change in
11 use favors the change, the governing body of that city or area
12 shall change the use to which the revenues shall be used. The
13 ballot proposition shall list the present use of the revenues,
14 the proposed use, and the date after which revenues received
15 will be used for the new use.

16 ~~(3) When submitting the question of the imposition of a~~
17 ~~local sales and services tax, the county board of supervisors~~
18 ~~may direct that the question contain a provision for the~~
19 ~~repeal, without election, of the local sales and services tax~~
20 ~~on a specific date, which date shall be as provided in section~~
21 ~~423B.6, subsection 1.~~

22 Sec. 8. Section 423B.1, Code 2013, is amended by adding the
23 following new subsection:

24 NEW SUBSECTION. 6A. If a proposition for the imposition
25 of a local sales and services tax submitted to the voters
26 of a city or unincorporated area of a county under this
27 section fails to gain approval, the proposition shall not be
28 resubmitted to the voters of that jurisdiction in substantially
29 the same form for a period of three years following the date
30 of the election and may only be resubmitted to the voters on a
31 date specified in section 39.2, subsection 4, paragraph "a" or
32 "b", as applicable.

33 Sec. 9. Section 423B.1, subsection 7, paragraph b, Code
34 2013, is amended to read as follows:

35 *b.* Costs of local option tax elections shall be apportioned

1 among jurisdictions within the county voting on the question
2 at the same election on a pro rata basis in proportion to the
3 number of registered voters in each taxing jurisdiction voting
4 on the question and the total number of registered voters in
5 all of the taxing jurisdictions voting on the question.

6 Sec. 10. Section 423B.1, subsection 9, Code 2013, is amended
7 to read as follows:

8 9. a. In a county that has imposed a local ~~option~~ sales
9 and services tax in the unincorporated area of the county,
10 the board of supervisors shall, notwithstanding any contrary
11 provision of this chapter, repeal the local ~~option~~ sales and
12 services tax in the unincorporated areas ~~or in an incorporated~~
13 ~~city area in which the tax has been imposed~~ area upon adoption
14 of its own motion for repeal ~~in the unincorporated areas or~~
15 ~~upon receipt of a motion adopted by the governing body of~~
16 ~~that incorporated city area requesting repeal.~~ The board of
17 supervisors shall repeal the local ~~option~~ sales and services
18 tax effective on the later of the date of the adoption of the
19 repeal motion or the earliest date specified in section 423B.6,
20 subsection 1. ~~For purposes of this subsection, incorporated~~
21 ~~city area includes an incorporated city which is contiguous to~~
22 ~~another incorporated city.~~

23 b. In a city that has imposed a local sales and services
24 tax, the governing body of the city shall, notwithstanding any
25 contrary provision of this chapter, repeal the local sales
26 and services tax in the city upon adoption of its own motion
27 for repeal. The governing body of the city shall repeal the
28 local sales and services tax effective on the later of the
29 date of the adoption of the repeal motion or the earliest date
30 specified in section 423B.6, subsection 1.

31 Sec. 11. Section 423B.5, unnumbered paragraph 1, Code 2013,
32 is amended to read as follows:

33 A local sales and services tax at the rate of not more than
34 one percent may be imposed by a city or county on the sales
35 price taxed by the state under chapter 423, subchapter II. A

1 local sales and services tax shall be imposed on the same basis
 2 as the state sales and services tax or in the case of the use
 3 of natural gas, natural gas service, electricity, or electric
 4 service on the same basis as the state use tax and shall not
 5 be imposed on the sale of any property or on any service not
 6 taxed by the state, except the tax shall not be imposed on
 7 the sales price from the sale of motor fuel or special fuel
 8 as defined in chapter 452A which is consumed for highway use
 9 or in watercraft or aircraft if the fuel tax is paid on the
 10 transaction and a refund has not or will not be allowed, on the
 11 sales price from the sale of equipment by the state department
 12 of transportation, or on the sales price from the sale or use
 13 of natural gas, natural gas service, electricity, or electric
 14 service in a city or county where the sales price from the sale
 15 of natural gas or electric energy is subject to a franchise
 16 fee or user fee during the period the franchise or user fee
 17 is imposed. A local sales and services tax is applicable
 18 to transactions within ~~those incorporated and~~ the city or
 19 unincorporated areas area of the county where it is imposed and
 20 shall be collected by all persons required to collect state
 21 sales taxes. ~~All cities contiguous to each other shall be~~
 22 ~~treated as part of one incorporated area and the tax would be~~
 23 ~~imposed in each of those contiguous cities only if the majority~~
 24 ~~of those voting in the total area covered by the contiguous~~
 25 ~~cities favors its imposition. In the case of a local sales and~~
 26 ~~services tax submitted to the registered voters of two or more~~
 27 ~~contiguous counties as provided in section 423B.1, subsection~~
 28 ~~4, paragraph "c", all cities contiguous to each other shall be~~
 29 ~~treated as part of one incorporated area, even if the corporate~~
 30 ~~boundaries of one or more of the cities include areas of more~~
 31 ~~than one county, and the tax shall be imposed in each of those~~
 32 ~~contiguous cities only if a majority of those voting on the tax~~
 33 ~~in the total area covered by the contiguous cities favored its~~
 34 ~~imposition.~~

35 Sec. 12. Section 423B.5, unnumbered paragraph 4, Code 2013,

1 is amended to read as follows:

2 If a local sales and services tax is imposed by a city or
3 county pursuant to this chapter, a local excise tax at the same
4 rate shall be imposed by the city or county on the purchase
5 price of natural gas, natural gas service, electricity, or
6 electric service subject to tax under chapter 423, subchapter
7 III, and not exempted from tax by any provision of chapter 423,
8 subchapter III. The local excise tax is applicable only to
9 the use of natural gas, natural gas service, electricity, or
10 electric service within those incorporated and unincorporated
11 areas of the county where it is imposed and, except as
12 otherwise provided in this chapter, shall be collected and
13 administered in the same manner as the local sales and services
14 tax. For purposes of this chapter, "*local sales and services*
15 *tax*" shall also include the local excise tax.

16 Sec. 13. Section 423B.6, subsection 1, paragraph b, Code
17 2013, is amended to read as follows:

18 *b.* A local sales and services tax shall be repealed only
19 on June 30 or December 31 but not sooner than ninety days
20 following the favorable election if one is held. However, a
21 local sales and services tax shall not be repealed before the
22 tax has been in effect for one year. At least forty days before
23 the imposition or repeal of the tax, a the city or county, as
24 applicable, shall provide notice of the action by certified
25 mail to the director of revenue.

26 Sec. 14. Section 423B.6, subsection 2, paragraph b, Code
27 2013, is amended to read as follows:

28 *b.* The ordinance of a governing body of a city or county
29 board of supervisors imposing a local sales and services
30 tax shall adopt by reference the applicable provisions of
31 the appropriate sections of chapter 423. All powers and
32 requirements of the director to administer the state sales tax
33 law and use tax law are applicable to the administration of
34 a local sales and services tax law and the local excise tax,
35 including but not limited to the provisions of section 422.25,

1 subsection 4, sections 422.30, 422.67, and 422.68, section
2 422.69, subsection 1, sections 422.70 through 422.75, section
3 423.14, subsection 1 and subsection 2, paragraphs "b" through
4 "e", and sections 423.15, 423.23, 423.24, 423.25, 423.31
5 through 423.35, 423.37 through 423.42, 423.46, and 423.47.
6 Local officials shall confer with the director of revenue for
7 assistance in drafting the ordinance imposing a local sales and
8 services tax. A certified copy of the ordinance shall be filed
9 with the director as soon as possible after passage.

10 Sec. 15. Section 423B.6, subsection 3, paragraph b, Code
11 2013, is amended to read as follows:

12 b. All local tax moneys and interest and penalties received
13 or refunded one hundred eighty days or more after the date on
14 which the city or county repeals its local sales and services
15 tax shall be deposited in or withdrawn from the state general
16 fund.

17 Sec. 16. Section 423B.7, subsection 1, paragraph a, Code
18 2013, is amended to read as follows:

19 a. Except as provided in paragraph "b", the director
20 shall credit the local sales and services tax receipts and
21 interest and penalties from a county-imposed tax to the
22 county's account in the local sales and services tax fund
23 and from a city-imposed tax ~~under section 423B.1, subsection~~
24 ~~2,~~ to the city's account in the local sales and services tax
25 fund. If the director is unable to determine from which ~~county~~
26 jurisdiction any of the receipts were collected, those receipts
27 shall be allocated among the possible ~~counties~~ jurisdictions
28 based on allocation rules adopted by the director.

29 Sec. 17. Section 423B.7, subsections 3 and 4, Code 2013,
30 are amended by striking the subsections and inserting in lieu
31 thereof the following:

32 3. Each city or county's account shall be allocated to
33 and remitted to the city or county imposing the local sales
34 and services tax on the basis of the location where the tax
35 was collected. A city shall receive all such local sales and

1 services tax collected within the corporate boundaries of the
2 city. A county shall receive all such local sales and services
3 tax collected in the unincorporated area of the county.

4 4. Each city or county where a local sales and services
5 tax is imposed pursuant to this chapter shall on an ongoing
6 basis assist the department of revenue in identifying retail
7 establishments within their jurisdiction that are collecting
8 the local sales and services tax. If the director is unable
9 to determine from which jurisdiction any of the receipts were
10 collected, those receipts shall be allocated among the possible
11 cities or counties based on allocation rules adopted by the
12 director.

13 Sec. 18. Section 423B.7, subsection 5, Code 2013, is amended
14 by striking the subsection.

15 Sec. 19. Section 423B.7, subsection 6, Code 2013, is amended
16 to read as follows:

17 6. From each special city account, the revenues shall be
18 remitted to the city council for deposit in the special fund
19 created in section 403.19, subsection 2, to be used by the city
20 as provided in section 423B.10. ~~The distribution from the~~
21 ~~special city account is not subject to the distribution formula~~
22 ~~provided in subsections 3, 4, and 5.~~

23 Sec. 20. Section 423B.10, subsection 1, paragraph b, Code
24 2013, is amended to read as follows:

25 *b.* "Eligible city" means a city in which a local sales and
26 services tax imposed by the city or county applies or a city
27 described in section 423B.1, subsection 2, paragraph "a", Code
28 2013, and in which an urban renewal area has been designated.

29 Sec. 21. Section 423B.10, subsection 5, Code 2013, is
30 amended to read as follows:

31 5. In addition to the moneys received pursuant to the
32 ordinance authorized under subsection 2, an eligible city
33 may deposit any other local sales and services tax revenues
34 received by it pursuant to either the distribution formula
35 in section 423B.7, subsections 3, 4, and 5, Code 2013, for

1 local taxes described in section 22, subsection 1, of this Act,
2 or section 423B.7, subsections 3 and 4, to the special fund
3 described in section 403.19, subsection 2.

4 Sec. 22. EFFECT OF ACT — CURRENT LOCAL OPTION TAXES.

5 1. This Act shall not affect the imposition and collection
6 of a local option tax imposed, or that will take effect, as
7 the result of a petition received or a motion approved under
8 chapter 423B prior to July 1, 2013.

9 2. Local taxes described in subsection 1 shall continue
10 to be collected and disbursed to the relevant tax-imposing
11 jurisdictions pursuant to the provisions of chapter 423B, Code
12 2013, until ten years after July 1, 2013, the repeal date
13 specified in the ordinance imposing the tax, the date when any
14 bonded indebtedness secured by the tax outstanding on July 1,
15 2013, is retired, or such time as the tax is repealed according
16 to the provisions of chapter 423B, Code 2013, whichever is
17 sooner.

18 Sec. 23. APPLICABILITY.

19 1. This Act applies to petitions received pursuant to
20 section 423B.1, subsection 4, paragraph "a", as amended in this
21 Act, on or after July 1, 2013.

22 2. This Act applies to motions adopted pursuant to section
23 423B.1, subsection 4, paragraph "b", as amended in this Act, on
24 or after July 1, 2013.

25 EXPLANATION

26 This bill relates to the approval and imposition of local
27 option taxes.

28 Current Code chapter 423B authorizes the imposition of local
29 option taxes, including a local option sales and services tax.
30 Currently, such a proposed tax is only presented to the voters
31 of a whole county upon the filing of a petition signed by
32 eligible electors of the county equal in number to five percent
33 of the persons in the county who voted at the last preceding
34 general election or upon receipt by the county commissioner of
35 elections of motions requesting such submission, adopted by the

1 governing bodies of the cities located within the county or the
2 governing body of the county for the unincorporated area of the
3 county, representing at least one-half of the population of the
4 county.

5 The bill amends the methods of seeking presentment of
6 the local option sales and services tax to the voters by
7 allowing the eligible electors of individual cities and the
8 unincorporated area of a county to file a petition for an
9 election to be held in the petitioning jurisdiction if such
10 petition is signed by eligible electors of the city or the
11 unincorporated area of the county, as applicable, equal in
12 number to five percent of the persons in the applicable city
13 or unincorporated area of the county who voted at the last
14 preceding general election.

15 The bill also removes the requirement that in order to have
16 the local sales and services tax presented to the voters,
17 motions must be approved by cities or the county for the
18 unincorporated area, representing at least one-half of the
19 county's population. Instead, the bill allows individual
20 cities or the county for the unincorporated area to approve a
21 motion for an election on the local sales and services tax to
22 be held in only that jurisdiction.

23 The bill consequently removes the requirements related to
24 approval of a ballot question by cities that are contiguous to
25 each other and special provisions related to the approval and
26 imposition of a local sales and services tax in a city that is
27 located in more than one county.

28 The bill provides that a local sales and services tax
29 approved by the voters may not be imposed for a period
30 exceeding 10 years. In addition, the bill provides that if a
31 proposition for the imposition of a local sales and services
32 tax submitted to the voters of a city or the unincorporated
33 area of a county fails to gain approval, it shall not be
34 resubmitted to the voters of that jurisdiction in substantially
35 the same form for a period of three years following the

1 election and may only be resubmitted on a day specified in
2 statute for special elections of a city or county.

3 Current Code section 423B.7 specifies the allocation
4 formula for local sales and services tax revenue among the
5 jurisdictions imposing the tax within a county. Seventy-five
6 percent of each county's account containing such tax revenue
7 is remitted to the tax-imposing jurisdictions on the basis of
8 the county's population residing in the unincorporated area
9 where the tax is imposed and those incorporated areas where
10 the tax is imposed and 25 percent of each county's account is
11 remitted based on the sum of property tax dollars levied in
12 the incorporated areas and unincorporated area where the tax
13 is imposed.

14 The bill strikes this allocation formula for local sales and
15 services taxes newly imposed after July 1, 2013, and provides
16 that each county's account shall be allocated to and remitted
17 to the jurisdictions imposing the local sales and services tax
18 on the basis of the location where the tax was collected. A
19 city receives all local sales and services tax collected in
20 the city and the county receives all local sales and services
21 tax collected in the unincorporated area of the county. The
22 bill imposes a duty on each city or county where a local sales
23 and services tax is imposed to assist the department of revenue
24 in identifying retail establishments within their jurisdiction
25 that are collecting the local sales and services tax.

26 The bill does not affect the imposition and collection of a
27 local tax imposed, or that will take effect, as the result of
28 a petition received or a motion approved before July 1, 2013.
29 Such local taxes will continue to be collected and disbursed
30 to the relevant tax-imposing jurisdictions pursuant to the
31 provisions of Code chapter 423B, Code 2013, until 10 years
32 after July 1, 2013, the repeal date specified in the ordinance
33 imposing the tax, the date when bonded indebtedness secured
34 by the tax is retired, or such time as the tax is repealed,
35 whichever is sooner.

1 The bill applies to petitions and motions for the imposition
2 of local option taxes received or adopted under Code chapter
3 423B, as amended in the bill, on or after July 1, 2013.