

**Senate Study Bill 3153 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON FEENSTRA)

**A BILL FOR**

1 An Act relating to fees established and collected by the  
2 county treasurer at a tax sale and including applicability  
3 provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 446.16, subsection 2, Code 2018, is  
2 amended to read as follows:

3 2. a. The treasurer may establish and collect a reasonable  
4 registration fee from each registered bidder at the tax sale.  
5 The fee shall not be assessed against a county or municipality.  
6 The total of the fees collected under this paragraph shall  
7 not exceed the total costs of the tax sale. Registration  
8 fees collected under this paragraph shall be deposited in the  
9 general fund of the county.

10 b. (1) In addition to the registration fee established and  
11 collected under paragraph "a", the treasurer shall establish  
12 and collect an out-of-state bidder fee from each registered  
13 bidder that is assessed a registration fee under paragraph "a"  
14 in an amount equal to two hundred percent of the amount of the  
15 registration fee collected from the bidder under paragraph "a",  
16 unless the registered bidder is one of the following:

17 (a) An individual resident of this state.

18 (b) A domestic business entity as defined in section  
19 501A.102.

20 (2) Out-of-state bidder fees collected under this paragraph  
21 shall be deposited in the general fund of the county.

22 Sec. 2. APPLICABILITY. This Act applies to tax sales  
23 occurring on or after July 1, 2018.

24 EXPLANATION

25 The inclusion of this explanation does not constitute agreement with  
26 the explanation's substance by the members of the general assembly.

27 Code section 446.16, subsection 2, authorizes the county  
28 treasurer to establish and collect a reasonable registration  
29 fee from each registered bidder at a tax sale, excluding a  
30 county or a municipality. This bill provides that, in addition  
31 to the registration fee established and collected from each  
32 registered bidder at the tax sale, the county treasurer is  
33 required to establish and collect an out-of-state bidder fee  
34 from each registered bidder that is assessed the registration  
35 fee, unless the registered bidder is either an individual

1 resident of this state or a domestic business entity as defined  
2 in Code section 501A.102. The bill requires out-of-state  
3 bidder fees collected under the bill to be deposited in the  
4 general fund of the county. By operation of law, Code section  
5 446.16 is also applicable to cities acting under a special  
6 charter pursuant to Code chapter 420.

7 The bill applies to tax sales occurring on or after July 1,  
8 2018.