

**House File 495 - Introduced**

HOUSE FILE 495

BY COMMITTEE ON TRANSPORTATION

(SUCCESSOR TO HSB 101)

**A BILL FOR**

1 An Act relating to certain reporting dates for cities which  
2 receive road use tax fund moneys.

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

1 Section 1. Section 312.14, Code 2021, is amended to read as  
2 follows:

3 **312.14 Cities to submit report.**

4 Cities in the state which receive allotments of funds from  
5 road use tax funds shall prepare and deliver on or before  
6 ~~September 30~~ December 1 each year to the department an annual  
7 report showing all street receipts and expenditures for the  
8 city for the previous fiscal year. The report shall include  
9 a detailed cost accounting of all instances of the use of  
10 day labor or public or private contracts for construction,  
11 reconstruction, or improvement projects on the municipal  
12 street system during the previous fiscal year, in the manner  
13 prescribed by rule of the department under [section 314.1A](#). The  
14 report shall also include the costs of purchasing, leasing, or  
15 renting construction or maintenance equipment and an accounting  
16 of the use of such equipment for construction, reconstruction,  
17 or improvement projects on the municipal street system during  
18 the previous fiscal year.

19 Sec. 2. Section 312.15, subsection 2, Code 2021, is amended  
20 to read as follows:

21 2. If a city has not complied with the provisions of section  
22 312.14, the treasurer of state shall withhold funds allocated  
23 to the city until the city complies. If a city has not complied  
24 with the provisions of [section 312.14](#) by ~~December 31~~ March 1  
25 following the date the report was required, funds shall not  
26 be allocated to the city until the city has complied and all  
27 funds withheld under [this subsection](#) shall revert to the street  
28 construction fund of the cities.

29

EXPLANATION

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

32 Current law requires cities which receive road use tax fund  
33 moneys to prepare and deliver on or before September 30 each  
34 year to the department of transportation an annual report  
35 showing all street receipts and expenditures for the city for

1 the previous fiscal year. If a city has not complied with the  
2 reporting provisions, the treasurer of state must withhold  
3 moneys allocated to the city until the city complies. If a  
4 city has not complied with the reporting provisions by December  
5 31, moneys shall not be allocated to the city until the city  
6 has complied and all moneys withheld revert to the street  
7 construction fund of the cities.

8 This bill changes the reporting date for cities from  
9 September 30 to December 1 each year and the date on which  
10 moneys revert to the street construction fund of the cities  
11 from December 31 to March 1 each year.