

House File 851 - Introduced

HOUSE FILE 851

BY NORDMAN

A BILL FOR

1 An Act to legalize and validate the proceedings preliminary to
2 and in connection with a special election held to authorize
3 the imposition of a local option sales and services tax
4 within the City of Adel, Iowa, under Iowa Code Chapter 423B,
5 declaring the validity of said proceedings and the legality
6 of the local option sales and services tax authorized by the
7 special election, and providing an effective date and for
8 retroactive applicability.

9 WHEREAS, according to chapter 423B of the 2009 edition of the
10 Iowa Code, a local option sales and services tax election must
11 be submitted to the voters upon the filing of motion or motions
12 of governing bodies of cities within the county or of the
13 county representing at least one half of the population of the
14 county, or upon the submission of a petition signed by eligible
15 electors of the county equal in number to five percent of the
16 persons in the whole county who voted in the last preceding
17 state general election; and

18 WHEREAS, on April 26, 2010, the City Council of Adel passed
19 Resolution No. 10-21 requesting a special election on the
20 question of imposition of a local sales and services tax in the
21 City of Adel; and

22 WHEREAS, upon receipt of said resolution, the Dallas County
23 Commissioner of Elections prepared a ballot for, published
24 notice of, and otherwise conducted a special election held on
25 August 3, 2010, upon the question of imposition of a local
26 sales and services tax in the City of Adel, to be effective
27 January 1, 2011, although the City of Adel did not in and of
28 itself represent at least one half of the population of the
29 county; and

30 WHEREAS, at the election a majority of those voting approved
31 of the imposition of the local option sales and services tax,

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32 and on August 10, 2010, the Dallas County Board of Supervisors
33 duly canvassed the results of the special election and
34 confirmed that 394 votes were cast in favor of the measure and
35 340 votes were cast against the measure; and

36 WHEREAS, on August 31, 2010, the Dallas County Code of
37 Ordinances, chapter 6A, was updated to reflect the imposition
38 of a one percent (1%) local sales and services tax in the City
39 of Adel, to be effective January 1, 2011, which thereafter was
40 forwarded to the Iowa Department of Revenue; and

41 WHEREAS, the local option sales and services tax has been
42 imposed and collected in the City of Adel since January 1,
43 2011, and the City now desires to issue bonds under Chapter
44 423B payable from the proceeds of the local option sales and
45 services tax; and

46 WHEREAS, the rights of citizens in other communities in
47 Dallas County to seek imposition of a local option sales and
48 services tax in addition to the City of Adel's have not been
49 and are not now jeopardized by the legalization of the City of
50 Adel's election held on August 3, 2010; and

51 WHEREAS, doubts have arisen concerning the validity
52 and legal sufficiency of the proceedings preliminary to
53 the foregoing special election and the validity and legal
54 sufficiency of such election and of the local option sales and
55 services tax authorized by said election, and it is deemed
56 advisable to put such doubts and all others that may arise
57 concerning the same forever at rest; NOW THEREFORE,
58 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. All acts and proceedings heretofore taken by the
2 city council of the City of Adel and the board of supervisors
3 and commissioner of elections of Dallas County preliminary to
4 and in connection with the special election held in the City
5 of Adel on August 3, 2010, on the imposition of a local option
6 sales and services tax within the City of Adel, and the said
7 special election and the local option sales and services tax
8 approved by the voters at said special election, are hereby
9 legalized, validated, and confirmed, and the proceeds of such
10 local option sales and services tax that may have been or will
11 be lawfully pledged by the City of Adel to the payment of bonds
12 as provided under the provisions of chapter 423B of the 2009
13 edition of the Iowa Code and as those provisions have been
14 subsequently amended.

15 Sec. 2. This Act, being deemed of immediate importance,
16 takes effect upon enactment and is retroactively applicable to
17 August 3, 2010.

18 EXPLANATION

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

21 This bill relates to a resolution approved by the Adel city
22 council to place a question on the ballot for the imposition
23 of a local sales and services tax within the city on April
24 26, 2010. The city submitted the question to the Dallas
25 county commissioner of elections who placed the question on
26 the ballot on August 3, 2010. However, such question was
27 required to be submitted to the registered voters of the
28 incorporated and unincorporated areas of a county, and not only
29 to the city adopting the resolution, because the city did not
30 represent at least one-half of the population of the county
31 (2009 Iowa Code section 423B.1(4)). The bill legalizes the
32 acts and proceedings taken by the city council, the board of
33 supervisors, and commissioner of elections of Dallas county,
34 the election imposing the local option sales and services tax,
35 and the local option sales and services tax approved by the

1 city's voters.