

House File 2442 - Introduced

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BY RINKER

A BILL FOR

1 An Act allowing cities to impose a tax to fund a public
2 library.

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

1 Section 1. Section 384.12, Code 2024, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 6. *a.* A tax for support of a public
4 library in an amount not to exceed the amount levied by the
5 city in the fiscal year beginning July 1, 2022, for the support
6 of a public library.

7 *b.* A tax under this subsection shall not be imposed unless
8 the city council submits the question of whether to levy the
9 tax to the voters at a regular city election, and a majority
10 approve the levy.

11 *c.* A tax imposed pursuant to this subsection shall be valid
12 for ten years from the date the tax is approved by voters at a
13 regular city election but may be reauthorized for additional
14 ten-year periods if approved by a majority of voters at a
15 regular city election.

16 *d.* A city council may discontinue a tax imposed under this
17 subsection by a majority vote of the city council.

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 2023 Iowa Acts, chapter 71 (HF 718), amended Code section
22 384.12 (additional taxes) to eliminate several taxes a city
23 may levy subject to voter approval at an election. In lieu
24 thereof, HF 718 enacted Code section 384.1(3)(b)(2), which
25 allows cities to levy the same amounts the eliminated taxes
26 could have levied as a part of the cities' general fund levy.
27 One levy that was eliminated by HF 718 was a levy to support a
28 public library up to a maximum amount of 27 cents per \$1,000 of
29 assessed value.

30 This bill allows cities to impose a tax for the support of a
31 public library in an amount not to exceed the amount levied by
32 the city in FY 2022-2023 for the same purpose.

33 The bill requires, prior to imposing a tax for the support of
34 a public library, for a city council to submit the question to
35 voters at a regular city election of whether to impose the tax,

1 and a majority of voters approve the levy.

2 The bill limits the validity of a tax in support of a
3 public library to a period of 10 years from the date the tax is
4 approved by voters at a regular city election. The tax may be
5 extended for additional 10-year periods if reauthorized by the
6 voters at election. A city council may discontinue the tax by
7 a majority vote of the city council.