

House Study Bill 732 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON KAUFMANN)

A BILL FOR

1 An Act relating to county hospital tax levies in certain
2 counties, and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 347.7, subsection 1, paragraph a, Code
2 2024, is amended to read as follows:

3 a. If a county hospital is established, the board of
4 supervisors, at the time of levying ordinary taxes, shall levy
5 a tax at the rate voted not to exceed fifty-four cents per
6 thousand dollars of assessed value in any one year for the
7 erection and equipment of the hospital, and also a tax not to
8 exceed twenty-seven cents per thousand dollars of value for the
9 improvement, maintenance, and replacements of the hospital,
10 as certified by the board of hospital trustees. However,
11 ~~in counties having a population of two hundred twenty-five~~
12 ~~thousand or over, the levy for taxes payable in the fiscal year~~
13 ~~beginning July 1, 2001, and for subsequent fiscal years, for~~
14 ~~improvements and maintenance of the hospital shall not exceed~~
15 ~~two dollars and five cents per thousand dollars of assessed~~
16 ~~value in any one year.~~

17 Sec. 2. APPLICABILITY. This Act applies to tax years
18 beginning on and after January 1, 2025.

19 EXPLANATION

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

22 This bill relates to the maximum rate for taxes levied for
23 purposes related to county hospitals. Current law requires
24 counties having 225,000 residents or more to levy taxes payable
25 for improvements and maintenance of the hospital at a rate not
26 to exceed \$2.05 per \$1,000 of assessed value in any one year.
27 The bill strikes the maximum tax levy rate for counties that
28 have a population of 225,000 or more. All counties in which
29 a county hospital has been established shall levy a tax at a
30 rate not to exceed 54 cents per \$1,000 of assessed value for
31 hospital erection and equipment and also a tax at a rate not
32 to exceed 27 cents per \$1,000 of assessed value for hospital
33 improvement, maintenance, and replacements.

34 The bill applies to tax years beginning on and after January
35 1, 2025.