

House File 294 - Introduced

HOUSE FILE 294
BY RINKER

A BILL FOR

- 1 An Act allowing certain cities to certify taxes for general fund
- 2 levy for libraries.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 384.12, Code 2025, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 6. a. A tax for support of a public library
4 in an amount not to exceed the amount levied by the city in the
5 fiscal year beginning July 1, 2022, for the support of a public
6 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 tax
9 to the voters at a regular city election, and a majority approve
10 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
13 a regular city election but may be reauthorized for additional
14 ten-year periods if approved by a majority of voters at a regular
15 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 may
23 levy subject to voter approval at an election. In lieu thereof,
24 HF 718 enacted Code section 384.1(3)(b)(2), which allows cities
25 to levy the same amounts the eliminated taxes could have levied
26 as a part of the cities' general fund levy. One levy that was
27 eliminated by HF 718 was a levy to support a public library up to
28 a maximum amount of 27 cents per \$1,000 of assessed value.

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

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

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

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