

House Study Bill 325 - Introduced

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

A BILL FOR

- 1 An Act concerning combined services of governmental units.
- 2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. NEW SECTION. **28E.45 Joint taxing authorities.**

2 1. For purposes of this section, "governmental unit" means a
3 political subdivision of the state with the authority to assess,
4 levy, and collect taxes, including but not limited to a county, a
5 city, a school district, or a township.

6 2. Two or more governmental units located in this state may,
7 under a joint agreement in accordance with this chapter and in
8 the interest of cost savings and efficiency, combine portions
9 or all of their services and authority related to levying
10 taxes, collecting taxes, and assessing property values or other
11 applicable taxing methods.

12 EXPLANATION

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

15 This bill provides governmental units the ability to combine
16 their services and authority related to levying taxes, collecting
17 taxes, and assessing property values or other applicable
18 taxing methods by entering into an agreement pursuant to Code
19 chapter 28E. "Governmental unit" is defined to mean a political
20 subdivision of the state with the authority to assess, levy, and
21 collect taxes, which includes but is not limited to a county, a
22 city, a school district, or a township.