

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. There is hereby appropriated from the general fund  
2 of the state the sum of fifteen thousand dollars (\$15,000) to be applied  
3 to the expense of the construction of the sewage disposal plant at  
4 Toledo, Iowa, said plant to thereafter be operated for the joint use of  
5 the city of Toledo and the said state juvenile home. Payment of afore-  
6 said construction cost in said amount shall be made by the board of  
7 control to the city of Toledo when said state juvenile home has been  
8 connected to said plant.

1 SEC. 2. The agreement between the board of control of state in-  
2 stitutions and the city of Toledo, Iowa, referred to in the preamble  
3 hereof is hereby authorized and approved.

Approved April 28, 1955.

## CHAPTER 330

### TAX STUDY COMMITTEE

S. J. R. 7

A JOINT RESOLUTION proposing to create a special committee to make a study of taxation embracing the adequacy and equity of the entire structure of state, county, municipal, and school methods of raising revenues, to make special inquiries into the present system of taxation, to make a study of the equalization of real and personal property assessments and exemptions throughout the state as between the various counties of the state and the various taxing districts of the state, to study the question of revision or improvement in the present laws relating to the public revenues of the state and its various political subdivisions and to make such recommendations to the governor and the next session or special session of the legislature as may be decided upon by the committee, and to make an appropriation therefor.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. A special committee is hereby created to be known  
2 as the Iowa taxation study committee which shall be a bipartisan com-  
3 mittee of twelve (12) members consisting of four (4) members to be  
4 appointed by the governor, four (4) members from the senate to be  
5 appointed by the president of the senate, and four (4) members of the  
6 house to be appointed by the speaker of the house. Appointments by  
7 the governor from the legislature, if any, shall be in equal numbers  
8 from each house.

1 SEC. 2. The committee shall have full power and authority to in-  
2 vestigate, inquire into and examine all matters relating to the ade-  
3 quacy and equity of the provisions for revenue for the state govern-  
4 ment and cities and towns, counties, and school districts of Iowa, and  
5 shall make recommendations for changes deemed advisable for the  
6 equalization of taxes for the support of the state or other political  
7 subdivisions, and in general to inquire into and examine every matter  
8 and thing whatsoever affecting the providing of revenue for govern-  
9 mental purposes in Iowa, and the administration of laws relating to  
10 taxation.

11 Activities of the committee shall cover, among other things, the fol-  
12 lowing:

13 1. The present assessment system and methods of equalization of  
14 individual assessments between the various taxing districts and coun-  
15 ties;

16 2. The entire present system of exemptions, credits, and deductions  
17 with respect to all taxes;

18 3. The methods of raising revenues from all other possible sources  
19 than the taxation of real and personal property, the effects of such  
20 methods upon the sources themselves, and the stability of such rev-  
21 enues in the future;

22 4. The entire system of state aids to local taxing bodies and possible  
23 replacement of direct property levies as a source of revenue for local  
24 purposes.

1 SEC. 3. Said committee shall choose a chairman from its members,  
2 adopt rules for conduct of its proceedings, and is hereby empowered  
3 to employ a secretary and such other employees as are necessary for  
4 the proper conduct of the business of the committee. It is hereby em-  
5 powered also to employ such expert assistance as may be deemed nec-  
6 essary for the studies and investigations herein authorized, including  
7 the employment of recognized survey agencies to assist the committee  
8 in arriving at its conclusions. The committee may hold public hear-  
9 ings, may subpoena witnesses and compel the production of books,  
10 documents or papers, pertaining to its investigations. Witnesses shall  
11 be entitled to witness fees and to actual traveling expenses while at-  
12 tending upon the committee, such expenses to be audited and approved  
13 by the committee, but no Iowa public employee shall be entitled to wit-  
14 ness fees, but may be allowed actual and necessary expenses. The com-  
15 mittee shall have access to all public records and shall be given the  
16 cooperation of all public officials and shall generally have all the pow-  
17 ers of a joint legislative committee. The committee may at any time  
18 or from time to time be divided into subcommittees of one or more  
19 members, any of said subcommittees having the power to hold hear-  
20 ings and conduct investigations in any part of the state. The commit-  
21 tee may also, if deemed necessary, cause studies to be made of taxa-  
22 tion systems and administration in other states, and may designate,  
23 if necessary, subcommittees for the purpose of studying revenue  
24 methods in other states than Iowa. The committee or any member  
25 thereof, or the secretary of the committee, shall have the power to  
26 administer oaths.

1 SEC. 4. The committee shall have the cooperation of the state tax  
3 commission and its counsel in the performance of its duties and shall  
4 be authorized to call upon any department of the state government,  
5 including state educational institutions, for assistance in the obtain-  
6 ing of information deemed useful to the committee.

1 SEC. 5. Should any vacancy occur in the committee, the governor  
2 is empowered to fill it by appointment, in case the vacancy is that of  
3 a member appointed by him. In case of a vacancy in the legislative  
4 membership, the vacancy shall be filled by the appointment from the  
5 representative body to which such member of the committee belonged,  
6 by the speaker of the house or president of the senate, as the case  
7 may be. Members of the committee shall be reimbursed for the actual  
8 and necessary expenses incurred by them in the discharge of their  
9 duties. Members of the committee appointed by the governor, other

10 other than members of the legislature, shall receive a compensation  
11 of twenty dollars (\$20.00) per day for days actually engaged in work  
12 of the committee. Legislative members of the committee shall receive  
13 as compensation such amounts as the fifty-seventh general assembly  
14 may allow. The committee shall have power to fix the compensation  
15 of its secretary and other assistants and shall be provided a suitable  
16 office for the conduct of its investigations by the state executive  
17 council.

1 SEC. 6. The committee shall be appointed as promptly as possible  
2 after the enactment of this measure and shall organize as soon there-  
3 after as possible. It shall make its final report, including drafts of  
4 proposed bills, to the governor at least sixty (60) days prior to the  
5 convening of the general assembly in 1957 and in event said com-  
6 mittee reports to the governor prior to the time above specified, the  
7 governor may sooner convene said general assembly provided that  
8 said general assembly should not be convened until thirty (30) days  
9 have elapsed from the time of the submitting of said report to the  
10 governor. Whereupon the governor shall cause to be printed the  
11 necessary number of copies of said report including drafts of pro-  
12 posed bills and cause copies of the same to be mailed to members of  
13 the general assembly as soon as such report has been completed, the  
14 expense thereof to be paid from funds herein appropriated. The  
15 committee shall be discharged from its duties when it has submitted  
16 its final report to the governor and the legislature.

1 SEC. 7. There is hereby appropriated from any funds of the state  
2 treasury not otherwise appropriated, the sum of thirty thousand  
3 dollars (\$30,000), or so much thereof as may be necessary, to carry  
4 out the proposals of this act and for compensation and expenses of  
5 such committee and its members as herein provided, to be paid out  
6 of the state treasury on vouchers to be approved by the chairman or  
7 secretary of the committee and audited according to law.

1 SEC. 8. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication  
3 in the Creston News Advertiser, a newspaper published at Creston,  
4 Iowa, and in the Leon Journal-Reporter, a newspaper published at  
5 Leon, Iowa.

Approved April 28, 1955.

I hereby certify that the foregoing Act, Senate Joint Resolution 7, was published in the Creston News Advertiser, Creston, Iowa, May 4, 1955, and in the Leon Journal-Reporter, Leon, Iowa, May 5, 1955.

MELVIN D. SYNHORST, *Secretary of State.*