

5 provisions of ~~section~~ *sections 428A.5 and 428A.6* relating to the attach-
 6 ment or cancellation of documentary stamps, ~~unless such failure is~~
 7 ~~shown to be due to reasonable cause shall be liable to a civil penalty~~
 8 ~~of twenty-five dollars for each such failure shall be subject to a fine of~~
 9 ~~not less than one hundred dollars nor more than five hundred dollars.~~
 10 Any person who willfully attempts in any manner to evade or defeat
 11 any such tax or the payment thereof, shall, in addition to other pen-
 12 alties provided by law, be liable to a penalty of fifty percent of the
 13 total amount of the underpayment of the tax.

Approved April 22, 1972.

CHAPTER 1107

FINANCING SCHOOL PROGRAMS

H. F. 1269

AN ACT amending the state school foundation program in chapter one hundred sixty-five (165), Acts of the Sixty-fourth General Assembly, First Session, by including in the definition of fall enrollment those resident pupils attending public schools in another district or state and out-of-state pupils attending public schools in the district, and including attendance at special education programs as well as classes; excluding from miscellaneous income reimbursement received for programs provided under section two hundred fifty-seven point twenty-six (257.26) of the Code; permitting a school district to increase its costs for the single school year beginning July 1, 1972, by the amount its federal aid increases over the previous year, and to exclude the increased amount from miscellaneous income; excluding from miscellaneous income beginning July 1, 1973, all federal aids and reimbursements; correcting the definition of district cost and defining total expenditures for the current year; clarifying the method of determining maximum district cost; correcting the method of determining additional school district property tax levy; redefining the procedure for the school budget review committee to authorize an increase in maximum millage when a nonpublic school closes; clarifying the duties of the school budget review committee in reviewing school budgets; and correcting the limitation on costs incurred under section two hundred fifty-seven point twenty-six (257.26) of the Code, for which reimbursement may be claimed.

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

1 SECTION 1. Chapter one hundred sixty-five (165), section four (4),
 2 unnumbered paragraph one (1), Acts of the Sixty-fourth General
 3 Assembly, First Session, is amended to read as follows:

4 SEC. 4. **Fall enrollment.** Fall enrollment shall be determined by
 5 adding the resident pupils *and the out-of-state pupils* who are enrolled
 6 on the second Friday of September of each year in public elementary
 7 and secondary schools of the district, *in public elementary and sec-*
 8 *ondary schools in another district or state for which tuition is paid*
 9 *by the district*, and in special education *classes programs* for which
 10 tuition is paid by the district whether the special education *class pro-*
 11 *gram* is conducted by a county board of education or another school
 12 district.

1 SEC. 2. Chapter one hundred sixty-five (165), section five (5),
 2 Acts of the Sixty-fourth General Assembly, First Session, is amended
 3 to read as follows:

4 **SEC. 5. Miscellaneous income.** Miscellaneous income is all reve-
 5 nues of a school district general fund budget, exclusive of federal aid
 6 provided under title twenty (20), chapter thirteen (13), of the United
 7 States Code, the foundation property tax, the state school foundation
 8 aid, guaranteed state aid, the additional school district property tax
 9 levy, any supplemental aid distributed by the school budget review
 10 committee, *any reimbursement received under the provisions of chap-*
 11 *ter one hundred sixty-five (165), section twenty-seven (27), Acts of*
 12 *the Sixty-fourth General Assembly, First Session, and any school dis-*
 13 *trict income surtax imposed in the district. Effective for the school*
 14 *year beginning July 1, 1972, and for that year only, district cost may*
 15 *be increased by the amount which federal aids received by a district*
 16 *other than those provided under title twenty (20), chapter thirteen*
 17 *(13), of the United States Code, exceed such federal aids received by*
 18 *the district in the last preceding school year, and the excess amount*
 19 *may be excluded from miscellaneous income. Effective for the school*
 20 *year beginning July 1, 1973, and for each succeeding school year, mis-*
 21 *cellaneous income excludes all federal aids and federal reimburse-*
 22 *ments.*

1 **SEC. 3.** Chapter one hundred sixty-five (165), section six (6),
 2 Acts of the Sixty-fourth General Assembly, First Session, is amended
 3 to read as follows:

4 **SEC. 6. District cost.** As used in this division, "district cost"
 5 means the total expenditures for the current year or anticipated ex-
 6 penditures for the budget year of a district which are payable from
 7 the school general fund, ~~exclusive of federal aid provided under title~~
 8 ~~twenty (20), chapter thirteen (13), of the United States Code.~~

9 *For the purpose of this section the total expenditures for the school*
 10 *year beginning July 1, 1971, shall be no more than the initial budget*
 11 *certified by the school board to the county auditor, increased by any*
 12 *budget amendment increases as provided by section twenty-four point*
 13 *nine (24.9) of the Code, but only if the budget amendment has been*
 14 *approved by the state appeal board.*

1 **SEC. 4.** Chapter one hundred sixty-five (165), section nine (9),
 2 subsection one (1), paragraphs "b" and "c", Acts of the Sixty-fourth
 3 General Assembly, First Session, are amended to read as follows:

4 b. The district cost per pupil multiplied by the ~~estimated number~~
 5 *of pupils in fall enrollment for the school year beginning July first*
 6 *each year, determines the maximum district cost for each district. A*
 7 *school district may not exceed its maximum district cost unless addi-*
 8 *tional millage is authorized or supplemental state aid is distributed to*
 9 *the district by the school budget review committee as provided in sec-*
 10 *tion thirteen (13), subsection five (5), of this division, or unless an*
 11 *additional amount is raised by a school district income surtax approved*
 12 *by the voters.*

13 c. The district foundation base multiplied by the number of pupils
 14 in fall enrollment, and the product, *plus any moneys excluded from*
 15 *miscellaneous income, subtracted from the lesser of the actual or*
 16 *maximum district cost for the school year beginning July first each*
 17 *year, determines the amount to be raised by the additional school*
 18 *district property tax levy, subject to the maximum millage provided in*

19 section ten (10) of this division, any additional millage authorized by
20 the school budget review committee under section thirteen (13), sub-
21 section five (5), paragraph a, of this division, or the maximum millage
22 reduction provided in section twenty-one (21) of this division.

1 SEC. 5. Chapter one hundred sixty-five (165), section thirteen
2 (13), subsection five (5), paragraph "a", and subsection seven (7),
3 Acts of the Sixty-fourth General Assembly, First Session, are
4 amended to read as follows:

5 a. If a nonpublic school ~~within a district~~ closes wholly or in part,
6 the committee may authorize an increase in the school general fund
7 millage beyond the maximum permitted under section ten (10) of
8 this division, but only to the extent necessary to cover the cost of
9 absorbing the former nonpublic school pupils into the public school
10 system. The school board shall establish the amount of necessary
11 increased cost to the satisfaction of the school budget review com-
12 mittee before an increase in millage is authorized.

13 7. The committee, when making ~~recommendations~~ *decisions* relating
14 to school budgets, shall consider each district's circumstances and
15 facts which are unique and unusual, including but not limited to
16 any unusual increases or decreases in enrollments, natural disasters,
17 unusual transportation problems, and initial staffing problems.

1 SEC. 6. Chapter one hundred sixty-five (165), section twenty-
2 seven (27), unnumbered paragraph three (3), Acts of the Sixty-
3 fourth General Assembly, First Session, is amended to read as follows:

4 As a condition to receiving reimbursement under this section, a
5 school district shall show by affidavit of an officer of the school board
6 that the amount of reimbursement claimed by the school district does
7 not exceed one-half of the actual costs incurred by the district under
8 section two hundred fifty-seven point twenty-six (257.26) of the Code,
9 ~~and does not include the portion of those costs for which the district~~
10 ~~received state school foundation aid.~~ The claims for reimbursement
11 shall be certified by the department of public instruction to the state
12 comptroller on or before August 31, 1972. On or before September
13 15, 1972, the state comptroller shall draw warrants on the fund created
14 by this section, payable to the school districts which have established
15 claims. In the event that the amount appropriated is insufficient to
16 pay in full the total amounts certified to the state comptroller, he
17 shall prorate the fund and notify each school district of its pro rata
18 percentage on or before September 15, 1972.

Approved April 22, 1972.