

CHAPTER 172**STATE PAYMENTS OF CERTAIN TAX CREDITS
AND OTHER PAYMENTS***S.F. 540*

AN ACT relating to state payments by providing for payments in each fiscal year of homestead tax credits, extraordinary tax credits, mobile home tax credits, agricultural land tax credits, livestock tax credits, military tax credits, and personal property tax credits to the respective county treasurers by the state comptroller, by providing for obligation of state funds for goods and services delivered only during the fiscal year with certain exceptions, and by providing for monthly payments of funds to school districts under chapter 442.

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

Section 1. Section 8.33, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. No payment of an obligation for goods and services shall be charged to an appropriation subsequent to the last day of the fiscal term for which the appropriation is made unless such goods or services are received on or before the last day of the fiscal term, except that repair projects and other contracts for services and capital expenditures for the purchase of land or the erection of buildings or new construction, which were committed and in progress prior to the end of the fiscal term are excluded from this provision.

Sec. 2. Section 135D.22, unnumbered paragraph 4, Code 1983, is amended to read as follows:

The amounts due each county shall be paid ~~in two equal payments~~ by the state comptroller on ~~May~~ December 15 and November 15 of each year, drawn upon warrants payable to the respective county treasurers. The county treasurer in each county shall apportion the payment in accordance with section 135D.25.

Sec. 3. Section 425.1, subsection 3, Code 1983, is amended by striking the subsection and inserting in lieu thereof the following:

3. The amount due each county shall be paid by the state comptroller upon requisition of the director of revenue in two payments on November 15 and March 15 of each fiscal year, drawn upon warrants payable to the respective county treasurers. The two payments shall be as nearly equal as possible.

Sec. 4. Section 425.19, Code 1983, is amended to read as follows:

425.19 CLAIM AND CREDIT OR REIMBURSEMENT. Subject to the limitations provided in this division, a claimant may annually claim a credit for property taxes due during the fiscal year next following the base year or claim a reimbursement for rent constituting property taxes paid in the base year. The amount of the credit for property taxes due for a homestead shall be paid ~~within one hundred eighty days after receipt of the claim on~~ February 15 of each year by the director to the county treasurer who shall credit the money received against the amount of the property taxes due and payable on the homestead of the claimant and the amount of the reimbursement for rent constituting property taxes paid shall be paid to the claimant from the state general fund on December 31 of each year.

Sec. 5. Section 425.23, subsection 3, paragraph a, Code 1983, is amended to read as follows:

a. Any person who is eligible to file a claim for credit for property taxes due and who has a household income of five thousand dollars or less and who has a special assessment levied against the homestead may file a claim with the county treasurer that the claimant had a household income of five thousand dollars or less and that a special assessment is presently levied against the homestead. The department shall provide to the respective county treasurers such forms as are necessary for the administration of this subsection. The claim shall be filed not later than September 30 of each year. Upon the filing of the claim, no penalty or interest for late payment shall accrue against the amount of the special assessment due and payable. The claim filed by the claimant shall constitute a claim for credit of an amount equal to the actual amount due and payable upon the special assessment payable during the fiscal year against the homestead of the claimant or an amount equal to the annual payment of the special assessment levied against the homestead of the claimant and payable in annual installments through the period of years provided by the governing body of the city, whichever is less. The department of revenue shall, upon the filing of the claim with the department by the county treasurer, pay that amount of the special assessment during the current fiscal year to the county treasurer. The county treasurer shall submit the claims to the director of revenue not later than October 15 of each year. The director of revenue shall certify to the state comptroller the amount of reimbursement due each county for special assessment credits allowed under this subsection. The amount of reimbursement due each county shall be paid by the state comptroller on ~~November~~ October 15 20 of each year, drawn upon warrants payable to the respective county treasurer. There is appropriated annually from the general fund of the state to the department of revenue an amount sufficient to carry out the provisions of this subsection. The county treasurer shall credit any moneys received from the department against the amount of the special assessment due and payable on the homestead of the claimant.

Sec. 6. Section 426.7, Code 1983, is amended to read as follows:

426.7 WARRANTS DRAWN BY COMPTROLLER. After receiving from the ~~several~~ county auditors of the state the certifications provided for in section 426.6, and during the following fiscal year, the state comptroller shall draw warrants on the agricultural land credits fund created by ~~this chapter~~ in section 426.1, payable to the county treasurers of the ~~several~~ counties of the state in the total amount certified by the county auditors of the respective counties and mail ~~said~~ the warrants to the county auditors of ~~said~~ counties in ~~two equal payments on or before September 15 and March~~ on August 15 of each fiscal year, ~~provided that in the event taking into consideration the relative budget and cash position of the state resources. However, if the agricultural land credits fund is insufficient to pay in full the total of the amounts certified to the state comptroller on the first of June, the state comptroller shall prorate the fund to the several county treasurers and notify the several county auditors of the pro rata percentage on or before August 1.~~

Sec. 7. Section 426A.4, Code 1983, is amended to read as follows:

426A.4 CERTIFICATION BY DIRECTOR OF REVENUE. Sums distributable from the military service tax credit fund shall be allocated ~~every six months annually~~ to the ~~several~~ counties of the state. On ~~March 25 and September 25~~ September 15 annually the director of revenue shall certify to the comptroller the total credits claimed by each county. Upon receipt of the certification from the director of revenue, the comptroller shall draw warrants to the treasurer of each county payable from the military service tax credit fund in the amount claimed; ~~provided that. However, if the amount of money in the fund is insufficient to pay the credits claimed in full, then in that event they the claims shall be paid on a pro rata basis. Payments shall be made to the treasurer of each county not later than April 15 and October~~ September 15 30 of each year. The state comptroller shall transfer any funds in the military service tax credit fund on May 31 of each year not necessary for the payment of claims to the general fund.

Sec. 8. Section 427.17, subsection 4, Code 1983, is amended to read as follows:

4. The amounts due each taxing district shall be paid on warrants payable to the respective county treasurers ~~in two equal payments~~ by the state comptroller on ~~March 15 and September July 15~~ of each year ~~with the first payment starting March 15, 1974~~. The county treasurer shall apportion the proceeds to the various taxing districts in the county.

Sec. 9. Section 427A.12, subsection 7, Code 1983, is amended to read as follows:

7. The amount due each taxing district shall be paid in the form of warrants payable to the respective county treasurers by the state comptroller ~~in two equal payments~~ on ~~September 15 and March May~~ 15 of each fiscal year, taking into consideration the relative budget and cash position of the state resources. ~~The first payment shall be made on March 15, 1974~~. The county treasurer shall pay the proceeds to the various taxing districts in the county.

Sec. 10. Section 442.26, unnumbered paragraph 2, Code 1983, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

All state aids paid under this chapter, unless otherwise stated, shall be paid in monthly installments beginning on September 15 of a budget year and ending on June 15 of the budget year and the installments shall be as nearly equal as possible as determined by the state comptroller, taking into consideration the relative budget and cash position of the state resources. However, the state aids paid to school districts under section 442.28 shall be paid in monthly installments beginning on December 15 and ending on June 15 of a budget year and state aids paid to school districts under section 442.38 shall be paid in monthly installments beginning on February 15 and ending on June 15 of a budget year.

Sec. 11. Sections 1 and 10 of this Act take effect upon publication. All other sections of this Act take effect July 1 following enactment.

Sec. 12. This Act, being deemed of immediate importance, takes effect from and after its publication in the Iowa City Press-Citizen, a newspaper published in Iowa City, Iowa, and in the Muscatine Journal, a newspaper published in Muscatine, Iowa.

Approved May 27, 1983

I hereby certify that the foregoing Act, Senate File 540 was published in the Iowa City Press-Citizen, Iowa City, Iowa on June 2, 1983 and in the Muscatine Journal, Muscatine, Iowa on June 3, 1983.

MARY JANE ODELL, *Secretary of State*