

CHAPTER 209**LEGISLATIVE NULLIFICATION OF AN ADMINISTRATIVE RULE***Second Time Passed**S.J.R. 6*

A JOINT RESOLUTION proposing an amendment to the Constitution of the State of Iowa to allow the legislature to void a rule of a state agency by concurrent resolution.

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

Section 1. The following amendment to the Constitution of the State of Iowa is proposed:

Article III, Legislative Department, Constitution of the State of Iowa, is amended by adding the following new section:

NEW SECTION. The general assembly may nullify an adopted administrative rule of a state agency by the passage of a resolution by a majority of all of the members of each house of the general assembly.

Sec. 2. The foregoing proposed amendment, having been adopted and agreed to by the Sixty-ninth General Assembly, 1982 Session, thereafter duly published, and now adopted and agreed to by the Seventieth General Assembly in this joint resolution, shall be submitted to the people of the state of Iowa at the general election in November of the year nineteen hundred eighty-four in the manner required by the Constitution of the State of Iowa and the laws of the state of Iowa.

CHAPTER 210**DISTRIBUTION OF MONEY FOR SUPPORT AND
MAINTENANCE OF COMMON SCHOOLS***Second Time Passed**S.J.R. 10*

A JOINT RESOLUTION proposing an amendment to the Constitution of the State of Iowa relating to the distribution of money subject to the support and maintenance of common schools.

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

Section 1. The following amendment to the Constitution of the State of Iowa is proposed:

Section 7, subdivision 2 entitled "School Funds and School Lands", of Article IX of the Constitution of the State of Iowa is repealed.

Sec. 2. The foregoing proposed amendment, having been adopted and agreed to by the Sixty-ninth General Assembly, thereafter duly published, and now adopted and agreed to by the Seventieth General Assembly, in this Joint Resolution, shall be submitted to the people of the state of Iowa at the general election in November of the year nineteen hundred eighty-four (1984) in the manner required by the Constitution of the State of Iowa and the laws of the state of Iowa.

CHAPTER 211

TAX STUDY COMMITTEE ESTABLISHED

S.F. 461

AN ACT to establish a tax study committee to conduct a study of the tax structure in this state and making an appropriation.

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

Section 1. **PURPOSE.** The general assembly finds that the state is currently facing a fiscal and economic crisis and there is a need to study the tax system of the state to:

1. Examine who pays state and local taxes in Iowa.
2. Examine the impact of state and local taxes on the state's economy, employment, the state treasury, and the citizens of the state.
3. Examine changes which could be instituted to raise revenues more equitably and to improve the performance of the state's economy.
4. Determine the enforceability of the state's tax laws.
5. Examine how the state's entire tax structure compares with the tax structures of other states.
6. Examine tax preference items.

The list of revenue raising methods and taxes to be studied shall include, but not be limited to, the sales and use tax, the personal and corporate income tax, the property tax, inheritance and estate taxes, and road use taxes.

Sec. 2. **STUDY COMMITTEE CREATED.** There is established a tax study committee which shall consist of nine members. The members shall be appointed as follows:

1. The majority and minority leaders of the house of representatives shall each appoint one member.
2. The majority and minority leaders of the senate shall each appoint one member.
3. The governor shall appoint four members, two of whom shall be registered democrats and two of whom shall be registered republicans, subject to confirmation by the senate.
4. One additional member who shall be appointed and approved unanimously by the governor and the majority and minority leaders of the senate and the house of representatives and this member shall chair the committee.

All members of the tax study committee shall be appointed not later than thirty days from the effective date of this Act. The tax study committee shall hold its organizational meeting not more than thirty days following the appointment of its membership.