

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.

Sec. 3. EXPENSES AND PER DIEM. Public members of the tax study committee shall receive a per diem of forty dollars and be reimbursed for their travel and other necessary expenses actually incurred in the performance of their official duties. Legislative members shall receive, when the general assembly is not in session, a per diem of forty dollars and their travel and other expenses incurred in the performance of their official duties from funds appropriated by section 2.12. Public employees who are members of the tax study committee shall be reimbursed for travel and other expenses actually incurred in the performance of their official duties.

Sec. 4. DUTIES. The tax study committee shall conduct a comprehensive study of the state's tax system in accordance with the stated purposes of this Act. The study committee shall employ a tax study director to supervise the study. The tax study director shall hire research personnel to conduct studies which the committee may direct and the tax study director shall advise the committee. In hiring research personnel, where qualifications are comparable, preference shall be given to Iowa residents. The study committee may also employ other persons and may request assistance of any state or local government agency to obtain any data or other information which the study committee deems necessary to carry out its duties, except that the study committee or its staff shall not have access to any tax returns or return information where access is specifically limited or prohibited by statute. The state and local government agencies shall provide any assistance requested by the tax study committee.

Sec. 5. STAFF SUPPORT. The study committee may request that the legislative council provide staff for the tax study committee from the staff of the legislative service bureau and the legislative fiscal bureau.

Sec. 6. FINAL REPORT. The tax study committee shall transmit copies of its final report to the governor and the members of the general assembly on December 1, 1984. The final report shall include findings of fact and its recommendations and relevant data gathered by and for the committee.

Sec. 7. There is appropriated from the general fund of the state to the legislative council for the use of the tax study committee for the fiscal period beginning on the effective date of this Act and ending December 31, 1984 the sum of two hundred fifty thousand (250,000) dollars, or so much thereof as is necessary, to carry out the purposes of this Act.

Approved June 1, 1983