

Sec. 41. EFFECTIVE DATE. The section of this division of this Act amending section 12E.12 takes effect June 30, 2009.

Approved May 26, 2009

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## CHAPTER 185

### PROPOSED CONSTITUTIONAL AMENDMENT — NATURAL RESOURCES AND OUTDOOR RECREATION TRUST FUND

*H.J.R. 1*

*Second Time Passed*

**A JOINT RESOLUTION** proposing an amendment to the Constitution of the State of Iowa to dedicate a portion of state revenue from the tax imposed on certain retail sales of tangible personal property and services for the benefit of the state's natural resources.

*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 VII of the Constitution of the State of Iowa is amended by adding the following new section:

NATURAL RESOURCES. SEC. 10. A natural resources and outdoor recreation trust fund is created within the treasury for the purposes of protecting and enhancing water quality and natural areas in this State including parks, trails, and fish and wildlife habitat, and conserving agricultural soils in this State. Moneys in the fund shall be exclusively appropriated by law for these purposes.

The general assembly shall provide by law for the implementation of this section, including by providing for the administration of the fund and at least annual audits of the fund.

Except as otherwise provided in this section, the fund shall be annually credited with an amount equal to the amount generated by a sales tax rate of three-eighths of one percent as may be imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in this State.

No revenue shall be credited to the fund until the tax rate for the sales tax imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in this State in effect on the effective date of this section is increased. After such an increased tax rate becomes effective, an amount equal to the amount generated by the increase in the tax rate shall be annually credited to the fund, not to exceed an amount equal to the amount generated by a tax rate of three-eighths of one percent imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in this State.

Sec. 2. SUBMISSION FOR RATIFICATION. The foregoing proposed amendment, having been adopted and agreed to by the Eighty-second General Assembly, 2008 Session, thereafter duly published, and now adopted and agreed to by the Eighty-third 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 two thousand ten in the manner required by the Constitution of the State of Iowa and the laws of the State of Iowa.