

FEB 15 2006
EDUCATION

HOUSE FILE 2391
BY DAVITT

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act requiring the department of education to conduct a review
2 of policies that limit student participation in
3 extracurricular activities.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2391

1 Section 1. EXTRACURRICULAR ACTIVITIES STUDY. The
2 department of education shall convene a working group
3 comprised of representatives from the department, school
4 districts, local communities, governing bodies for high school
5 extracurricular activities, and organizations which meet the
6 definition provided in section 280.13, to review laws,
7 regulations, and policies, at the discretion of the working
8 group, that limit student participation in extracurricular
9 athletic and nonathletic activities. The working group shall
10 consider options that allow schools to have multiple teams,
11 activities, or participants based on anticipated community
12 support and likely student interest in filling positions for
13 additional teams or participating in additional activities.
14 The working group shall also consider the benefits of
15 encouraging school districts, governing bodies for high school
16 extracurricular activities, and organizations to allow or
17 organize community-oriented teams or activities for students
18 enrolled in school districts with enrollments that include
19 students from multiple communities. The working group shall
20 submit its findings and recommendations in a report to the
21 department, the chairpersons and ranking members of the joint
22 appropriations subcommittee on education, and the chairpersons
23 and ranking members of the standing education committees by
24 January 15, 2007.

25 EXPLANATION

26 This bill requires the department of education to convene a
27 working group to review laws, regulations, and policies that
28 limit student participation in extracurricular athletic and
29 nonathletic activities. The working group shall consider
30 options that allow schools to have multiple teams, activities,
31 or participants based on anticipated community support and
32 likely student interest in filling positions for additional
33 teams or participating in additional activities. The working
34 group shall also consider the benefits of encouraging school
35 districts, organizations, and governing bodies for high school

1 extracurricular activities to allow or organize community-
2 oriented teams or activities for students whose school
3 district enrollment is made up of students from multiple
4 communities.

5 The working group shall include representatives from the
6 department, school districts, local communities, governing
7 bodies for high school extracurricular activities, and
8 organizations which meet the definition provided in Code
9 section 280.13. The working group shall submit its findings
10 and recommendations in a report to the department, the
11 chairpersons and ranking members of the joint appropriations
12 subcommittee on education, and the chairpersons and ranking
13 members of the standing education committees by January 15,
14 2007.

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Fiscal Services Division
Legislative Services Agency
Fiscal Note

SF 2391 - Concrete Plants Tax Exemption (LSB 5153 SV)

Analyst: Dwayne Ferguson (Phone: [515] 281-6561) (dwayne.ferguson@legis.state.ia.us)

Fiscal Note Version – New

Requested by Senator Michael Connolly

Description

Senate File 2391 results in concrete batch plants and hot-mix asphalt facilities being exempt from property tax.

Background

There are 250 concrete batch plants that are assessed in 43 counties and five cities. Of these, 154 plants are taxed as property, and 96 are not taxed as property. Mannatt's Concrete Company sued the Board of Review of Buchanan County claiming its concrete batch plant was machinery and equipment and should not be taxed as property. The Iowa District Court in and for Buchanan County ruled the Mannatt's concrete batch plant was machinery and equipment and exempt from property tax.

One hot-mix asphalt facility has been identified as being taxed as property.

Assumptions

1. The 154 concrete batch plants affected by this Bill have an estimated total taxable value of \$9.1 million. The hot-mix asphalt facility has a taxable value of \$18,000.
2. The consolidated tax rates for the locations of the affected concrete plants will be applied.
3. Taxing authorities whose levies are not at the statutory limit may adjust tax rates to offset the reduction in taxable value.

Fiscal Impact

Senate File 2391 would reduce property tax revenues for local governments by approximately \$325,000 annually, unless tax rates are adjusted to offset the reduction in taxable value.

Sources

Iowa State Association of Counties
Department of Revenue
Iowa State Association of Assessors

/s/ Holly M. Lyons

March 27, 2006

The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Fiscal Services Division, Legislative Services Agency to members of the Legislature upon request.
