

JAN 8 2001

WAYS AND MEANS

HOUSE FILE 10
BY BRUNKHORST

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

A BILL FOR

1 An Act relating to the submission of the question of the
2 imposition of a local sales and services tax and including an
3 effective date provision.

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

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HF 10

1 Section 1. Section 422B.1, subsection 4, Code 2001, is
2 amended to read as follow:

3 4. a. A county board of supervisors shall direct within
4 thirty days the county commissioner of elections to submit the
5 question of imposition of a local vehicle tax or a local sales
6 and services tax to the registered voters of the incorporated
7 and unincorporated areas of the county upon receipt of a
8 petition, requesting imposition of a local vehicle tax or a
9 local sales and services tax, signed by eligible electors of
10 the whole county equal in number to five percent of the
11 persons in the whole county who voted at the last preceding
12 state general election. However, if the petition is for a
13 local sales and services tax which is already imposed in some
14 areas of the county, the petition need only be signed by
15 eligible electors of those areas where the tax is not imposed
16 equal in number to five percent of the persons in those areas
17 who voted at the last preceding state general election. In
18 the case of a local vehicle tax, the petition requesting
19 imposition shall specify the rate of tax and the classes, if
20 any, that are to be exempt. If more than one valid petition
21 is received, the earliest received petition shall be used.

22 b. The question of the imposition of a local sales and
23 services tax shall be submitted to the registered voters of
24 the incorporated and unincorporated areas of the county upon
25 receipt by the county commissioner of elections of the motion
26 or motions, requesting such submission, adopted by the
27 governing body or bodies of the city or cities located within
28 the county or of the county, for the unincorporated areas of
29 the county, representing at least one-half of the population
30 of the county. However, if a local sales and services tax is
31 already imposed in some areas of the county, the motion or
32 motions requesting submission of the question of imposition of
33 the local tax must be adopted by the governing body or bodies
34 of those incorporated or unincorporated areas where the tax is
35 not imposed which represent at least one-half of the

1 population of all incorporated or unincorporated areas where
2 the tax is not proposed. Upon adoption of such motion, the
3 governing body of the city or county, for the unincorporated
4 areas, shall submit the motion to the county commissioner of
5 elections and in the case of the governing body of the city
6 shall notify the board of supervisors of the adoption of the
7 motion. The county commissioner of elections shall keep a
8 file on all the motions received and, upon reaching the
9 population requirements, shall publish notice of the ballot
10 proposition concerning the imposition of the local sales and
11 services tax. A motion ceases to be valid at the time of the
12 holding of the regular election for the election of members of
13 the governing body which adopted the motion. The county
14 commissioner of elections shall eliminate from the file any
15 motion that ceases to be valid. The manner provided under
16 this paragraph for the submission of the question of
17 imposition of a local sales and services tax is an alternative
18 to the manner provided in paragraph "a".

19 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
20 immediate importance, takes effect upon enactment.

21 EXPLANATION

22 Current law provides two methods for requesting submission
23 of the question of the imposition of a local sales and
24 services tax. One method is to submit a petition signed by
25 eligible electors of the whole county equal to 5 percent of
26 those persons voting in the last preceding general election.
27 The second method is to submit motions adopted by the
28 governing bodies of the incorporated or unincorporated areas
29 of the county which represent at least 50 percent of the
30 countywide population.

31 The bill alters these two methods in the case where a local
32 sales and services tax is already imposed in the county but is
33 not imposed countywide. Under the first method, a petition
34 need only be signed by eligible electors of those areas where
35 the tax is not imposed equal to 5 percent of the persons

1 voting in those areas in the last preceding general election.
2 Under the second method, motions must be adopted by governing
3 bodies in the county of those areas where the tax is not
4 imposed with those areas adopting the motions having a
5 population equal to at least 50 percent of the population in
6 all areas in the county where the tax is not imposed.

7 The bill takes effect upon enactment.

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