

JAN 9 2001
APPROPRIATIONS

HOUSE FILE 21
BY WARNSTADT, WITT, MURPHY,
STEVENS, WISE, and LARKIN

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

A BILL FOR

1 An Act relating to and making an appropriation to the department
2 of revenue and finance for the administration of local option
3 sales and services taxes, and providing an effective date.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 21

1 Section 1. ADMINISTRATION OF LOCAL OPTION SALES AND
2 SERVICES TAX. There is appropriated from the general fund of
3 the state to the department of revenue and finance for the
4 fiscal year beginning July 1, 2000, and ending June 30, 2001,
5 the following amount, or so much thereof as is necessary, to
6 be used for the purpose designated:

7 For the costs of administration related to the collection
8 and distribution of local sales and services taxes imposed
9 pursuant to chapters 422B and 422E:

10 \$ 400,000

11 Sec. 2. 2000 Iowa Acts, chapter 1231, section 28,
12 unnumbered paragraph 2, is amended by striking the unnumbered
13 paragraph.

14 Sec. 3. EFFECTIVE DATE. This Act, being deemed of
15 immediate importance, takes effect upon enactment.

16 EXPLANATION

17 This bill appropriates the sum of \$400,000 to the
18 department of revenue and finance for the fiscal year
19 beginning July 1, 2000, and ending June 30, 2001, to pay the
20 costs of administration related to the collection and
21 distribution of local sales and services taxes imposed by
22 local governments. The bill also repeals the authority of the
23 department of revenue and finance set out in the 2000 Iowa
24 Acts to charge a fee to recover the direct costs of
25 administration related to the collection and distribution of
26 local sales and services taxes imposed by local governments.

27 This bill takes effect upon enactment.

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