

Miller
Angelo
Hansen

SSB-1160

Local Government

Succeeded By

SENATE FILE SE/HF 406
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON MILLER)

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

A BILL FOR

1 An Act relating to a review of revenue sources of local
2 governments.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. IOWA STATE UNIVERSITY STUDY. It is the intent
2 of the general assembly to provide local governments with the
3 means and flexibility of providing services to its citizens
4 while balancing citizens' concerns about high taxes. It is
5 further the intent of the general assembly to put in place a
6 property tax system that reflects the modern economy.

7 Iowa state university department of economics shall conduct
8 a review of revenue sources available to local governments in
9 Iowa, including taxes, fees, state appropriations, and federal
10 moneys. The department of economics shall also review recent
11 and historical statewide trends in property tax collections
12 and in revenue collections by local governments generally.
13 The review shall be conducted from the standpoint of equity,
14 neutrality, competitiveness, simplicity, stability, and any
15 other factors deemed appropriate and informative by the
16 department. The department may request from any state agency
17 or official the information and assistance needed to perform
18 the review.

19 Iowa state university department of economics shall submit
20 a final report and an executive summary of the final report to
21 the general assembly no later than January 15, 2002. The
22 final report and executive summary shall include
23 recommendations on changes to the property tax system that
24 would result in greater simplification of the system, while
25 maintaining or increasing equity in the system.

26 EXPLANATION

27 This bill requires the department of economics at Iowa
28 State University to conduct a review of revenue sources
29 available to local governments. The department is to review
30 recent and historical statewide trends in property tax
31 collections and in revenue collections by local governments
32 generally.

33 The bill requires the department of economics to furnish a
34 report and executive summary to the general assembly no later
35 than January 15, 2002. The report and summary are to include

SSB 1160

1 recommendations on changes to the property tax system.

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H-3/22/01 done Gov.

FILED MAR 8 '01

SENATE FILE 406
BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 1160)

Passed Senate, Date ^(P.752) 3-21-01 Passed House, Date _____
Vote: Ayes 48 Nays 1 Vote: Ayes _____ Nays _____
Approved _____

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SF 406

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2 of the general assembly to provide local governments with the
3 means and flexibility of providing services to its citizens
4 while balancing citizens' concerns about high taxes. It is
5 further the intent of the general assembly to put in place a
6 property tax system that reflects the modern economy.

7 If funds are appropriated for this purpose, the Iowa state
8 university department of economics shall conduct a review of
9 revenue sources available to local governments in Iowa,
10 including taxes, fees, state appropriations, and federal
11 moneys. The department of economics shall also review recent
12 and historical statewide trends in property tax collections
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