

FILED JAN 15 2002

SENATE FILE 2009
BY VEENSTRA

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

A BILL FOR

1 An Act prohibiting the imposition of a local option sales and
2 services tax and including an effective date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 2009
WAYS & MEANS

1 Section 1. Section 422B.1, Code 2001, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 11. Notwithstanding any other provision
4 in this chapter, a local sales and services tax shall not be
5 imposed after the effective date of this subsection. However,
6 if an election has been held prior to the effective date of
7 this subsection and the voters have approved the imposition of
8 a local sales and services tax which is scheduled to be
9 imposed after the effective date of this subsection, the local
10 sales and services tax shall be imposed. An election
11 scheduled to be held after the effective date of this
12 subsection shall not be held. A local sales and services tax
13 that is in effect on the effective date of this subsection
14 shall remain in effect until repealed.

15 Sec. 2. Section 422E.2, Code Supplement 2001, is amended
16 by adding the following new subsection:

17 NEW SUBSECTION. 5. Notwithstanding any other provision in
18 this chapter, a local option sales and services tax for school
19 infrastructure purposes shall not be imposed after the
20 effective date of this subsection. However, if an election
21 has been held prior to the effective date of this subsection
22 and the voters have approved the imposition of a local sales
23 and services tax for school infrastructure purposes which is
24 scheduled to be imposed after the effective date of this
25 subsection, the local sales and services tax for school
26 infrastructure purposes shall be imposed. An election
27 scheduled to be held after the effective date of this
28 subsection shall not be held. A local sales and services tax
29 for school infrastructure purposes that is in effect on the
30 effective date of this subsection shall remain in effect until
31 repealed as provided on the ballot proposition or at the end
32 of the original ten-year period, as applicable.

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

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EXPLANATION

1 This bill provides that a local option sales and services
2 tax shall not be imposed after the effective date of this
3 bill. However, if an election has been held prior to the
4 effective date and the voters have approved the imposition of
5 a local sales and services tax which is scheduled to be
6 imposed after the effective date, the local sales and services
7 tax shall be imposed. The bill also provides that an election
8 scheduled to be held after the effective date shall not be
9 held. Local sales and services tax that are in effect on the
10 effective date shall remain in effect until they are repealed.

11 The bill applies to local option sales and services taxes
12 imposed under Code chapter 422B for cities and counties and
13 under Code chapter 422E for school districts.

14 The bill takes effect upon enactment.

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