

JAN 1 2 2005
WAYS AND MEANS

HOUSE FILE 53
BY JOCHUM

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

A BILL FOR

1 An Act authorizing cities and counties to levy a property tax for
2 purposes of establishing, maintaining, and managing
3 recreational programs for persons with disabilities.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 53

1 Section 1. Section 331.424, subsection 1, Code 2005, is
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. k. A tax not to exceed thirteen and one-
4 half cents per one thousand dollars of assessed value to
5 establish, maintain, and manage recreational programs for
6 people who have a disability, including those people with a
7 mental or physical disability, to provide transportation for
8 such people to and from such programs, and to provide for such
9 examination of participants in such programs as may be deemed
10 necessary, and to employ a director and staff. The programs
11 may include special leisure activities solely for people with
12 a disability or may include activities that involve people
13 with a disability and without a disability. Moneys raised by
14 this levy may be used to reequip existing parks or recreation
15 areas to include persons with disabilities. The programs may
16 charge fees for participating in such programs and fees for
17 transportation furnished to participants. The fees charged
18 nonresidents need not be the same as the fees charged
19 residents.

20 Sec. 2. Section 384.12, Code 2005, is amended by adding
21 the following new subsection:

22 NEW SUBSECTION. 23. A tax not to exceed thirteen and one-
23 half cents per one thousand dollars of assessed value to
24 establish, maintain, and manage recreational programs for
25 people who have a disability, including those people with a
26 mental or physical disability, to provide transportation for
27 such people to and from such programs, and to provide for such
28 examination of participants in such programs as may be deemed
29 necessary, and to employ a director and staff. The programs
30 may include special leisure activities solely for people with
31 a disability or may include activities that involve people
32 with a disability and without a disability. Moneys raised by
33 this levy may be used to reequip existing parks or recreation
34 areas to include persons with disabilities. The programs may
35 charge fees for participating in such programs and fees for

1 transportation furnished to participants. The fees charged
2 nonresidents need not be the same as the fees charged
3 residents.

4 EXPLANATION

5 This bill authorizes a city or county to impose a property
6 tax equal to 13.5 cents per \$1,000 of assessed value for the
7 purpose of establishing, maintaining, and managing
8 recreational programs for persons with mental or physical
9 disabilities. The programs may be organized to be solely for
10 people with disabilities or may be organized such that all
11 people are included. Moneys raised from the levy may be used
12 to reequip parks and recreational areas to include persons
13 with disabilities.

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