

FEB 18 2005

EDUCATION

HOUSE FILE 349  
BY HEDDENS

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to permissible uses of physical plant and  
2 equipment levy revenue, and including an applicability  
3 provision.

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

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HF 349

1 Section 1. Section 298.3, subsection 9, Code 2005, is  
2 amended to read as follows:

3 9. Purchase of transportation equipment for transporting  
4 students and contracting for transportation services. For the  
5 purposes of this section, the percentage of physical plant and  
6 equipment levy revenue that may be expended by a school  
7 district in contracting for transportation services shall not  
8 exceed a proportion calculated annually by the department of  
9 education, the numerator of which is the combined  
10 transportation vehicle depreciation cost for all public school  
11 districts in the state and the denominator of which is the  
12 combined transportation net operating cost for all public  
13 school districts in the state.

14 Sec. 2. APPLICABILITY. This Act is applicable for  
15 physical plant and equipment levies imposed either through  
16 board authorization or voter approval on or after the  
17 effective date of this Act, or local option sales taxes for  
18 school infrastructure purposes imposed on or after the  
19 effective date of this Act.

20 EXPLANATION

21 This bill concerns permissible uses of physical plant and  
22 equipment levy revenue. The bill provides that in addition to  
23 utilizing revenue for the purchase of transportation equipment  
24 for transporting students, which is currently authorized in  
25 Code section 298.3, revenue may also be expended for  
26 contracting for transportation services. The bill provides  
27 that the percentage of physical plant and equipment levy  
28 revenue that may be expended by a school district in  
29 contracting for transportation services shall not exceed a  
30 proportion calculated annually by the department of education.  
31 The bill provides that the proportion consists of a numerator  
32 representing the combined transportation vehicle depreciation  
33 cost for all public school districts in the state and a  
34 denominator representing the combined transportation net  
35 operating cost for all public school districts in the state.

1 The bill is applicable for physical plant and equipment  
2 levies imposed on or after the bill's effective date, and  
3 because Code section 423E.1 includes the purposes authorized  
4 for the physical plant and equipment levy in the definition of  
5 "school infrastructure", the bill is also applicable to local  
6 option sales taxes for school infrastructure purposes imposed  
7 on or after the bill's effective date.

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