

JAN 9 2006

EDUCATION

HOUSE FILE 2013

BY TJEPKES

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

A BILL FOR

1 An Act authorizing the use of revenue derived from the physical
 2 plant and equipment levy and the local option sales tax for
 3 school infrastructure purposes for the procurement of
 4 biodiesel fuel, and including an applicability provision.

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

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1 Section 1. Section 298.3, Code 2005, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 13. Procuring biodiesel fuel. For
4 purposes of this section, no more than twenty percent of the
5 total revenue derived from imposition of the physical plant
6 and equipment levies shall be utilized for biodiesel fuel
7 procurement.

8 Sec. 2. Section 423E.1, subsection 3, Code 2005, is
9 amended to read as follows:

10 3. Local sales and services tax moneys received by a
11 county for school infrastructure purposes pursuant to this
12 chapter shall be utilized for school infrastructure needs or
13 property tax relief. For purposes of this chapter, "school
14 infrastructure" means those activities for which a school
15 district is authorized to contract indebtedness and issue
16 general obligation bonds under section 296.1, except those
17 activities related to a teacher's or superintendent's home or
18 homes. These activities include the construction,
19 reconstruction, repair, demolition work, purchasing, or
20 remodeling of schoolhouses, stadiums, gyms, fieldhouses, and
21 bus garages and the procurement of schoolhouse construction
22 sites and the making of site improvements and those activities
23 for which revenues under section 298.3 or 300.2 may be spent.
24 Additionally, "school infrastructure" includes the payment or
25 retirement of outstanding bonds previously issued for school
26 infrastructure purposes as defined in this subsection, and the
27 payment or retirement of bonds issued under section 423E.5.
28 Local sales and services tax moneys may also be expended for
29 the procurement of biodiesel fuel, provided that no more than
30 twenty percent of the total revenue derived from imposition of
31 the local sales and services tax pursuant to this chapter
32 shall be utilized for biodiesel fuel procurement.

33 Sec. 3. APPLICABILITY DATE. This Act is applicable for
34 physical plant and equipment levies imposed either through
35 board authorization or voter approval on or after the

1 effective date of this Act and for local option sales taxes
2 for school infrastructure purposes imposed on or after the
3 effective date of this Act.

4 EXPLANATION

5 This bill provides for the expansion of authorized uses of
6 revenue derived from the physical plant and equipment levy
7 specified in Code section 298.3, and the local option sales
8 tax for school infrastructure purposes specified in Code
9 section 423E.1, to include the procurement of biodiesel fuel.
10 The bill provides that no more than 20 percent of the revenue
11 derived from either tax may be expended for biodiesel fuel
12 procurement.

13 The bill is applicable to physical plant and equipment
14 levies imposed either through board authorization or voter
15 approval on or after the bill's effective date, and to local
16 option sales taxes for school infrastructure purposes imposed
17 on or after the bill's effective date.

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