Senate File 44 - Enrolled

SENATE FILE 44

AN ACT

RELATING TO THE IMPOSITION OF A LOCAL OPTION SALES AND SERVICES TAX AFTER A DISASTER AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. A city or unincorporated area located in a county in which the president of the United States declared a disaster to exist at any time during 2008 may impose a local option sales and services tax pursuant to chapter 423B using the procedure provided in this section. A city or unincorporated area where a local option sales and services tax is imposed pursuant to chapter 423B on the effective date of this Act is prohibited from using this section. The provisions of chapter 423B shall apply to the imposition of a local option sales and services tax pursuant to this section with the following exceptions:

1. Notwithstanding section 423B.1, subsection 3, subsection 6, paragraph "a", and subsection 9, and section 423B.5, unnumbered paragraph 1, cities contiguous to each other shall not be treated as part of one incorporated area for purposes of the election on, imposition of, and repeal of a local option sales and services tax. For purposes of this Act, a local option sales and services tax shall be imposed in a city only if a majority of the votes cast in the city on the proposition favors the imposition of the tax, and a local option sales and services tax shall be imposed in an unincorporated area of a county only if a majority of the votes cast in the unincorporated area on the proposition favors the imposition of the tax.

2. a. For purposes of section 423B.1, subsection 4, a motion by the governing body of a city or county requesting that the question of imposition of a local option sales and

services tax be submitted to the registered voters must be received by the county commissioner of elections by 5:00 p.m. on February 3, 2009, or by 5:00 p.m. on March 10, 2009. If the fifty percent threshold required in section 423B.1, subsection 4, paragraph "b", is met in a county by the February 3, 2009, deadline, then by February 8, 2009, or as soon as practicable, the county commissioner of elections shall publish notice of the ballot proposition concerning the imposition of the local option sales and services tax. If the fifty percent threshold required in section 423B.1, subsection 4, paragraph "b", is met in a county by the March 10, 2009, deadline, then by March 15, 2009, or as soon as practicable, the county commissioner of elections shall publish notice of the ballot proposition concerning the imposition of the local option sales and services tax.

b. The petition method described in section 423B.1, subsection 4, paragraph "a", for requesting the submission of the question of the imposition of a local option sales and services tax to the registered voters shall not apply under this Act.

3. Notwithstanding section 423B.1, subsection 5, and pursuant to section 39.2, subsection 4, the question of the imposition of a local option sales and services tax shall be submitted at an election held on March 3, 2009, if the February 3, 2009, deadline provided in subsection 2 of this section is met, and on May 5, 2009, if the March 10, 2009, deadline provided in subsection 2 of this section is met.

4. Notwithstanding section 423B.1, subsection 5, and section 423B.6, subsection 1, paragraph "a", the imposition date for a local option sales and services tax approved at an election held pursuant to this Act, on March 3, 2009, shall be April 1, 2009, and the imposition date for a local option sales and services tax approved at an election held pursuant to this Act, on May 5, 2009, shall be July 1, 2009.

5. Notwithstanding section 423B.7, subsection 4, for a

local option sales and services tax imposed pursuant to this Act, the three=year period referenced in section 423B.7, subsection 4, shall be the three=year period beginning July 1, 2004, and ending June 30, 2007. This subsection shall not apply to a city or the unincorporated area of a county that is imposing a local option sales and services tax on the effective date of this Act.

Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

____
JOHN P. KIBBIE
President of the Senate

____
PATRICK J. MURPHY
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 44, Eighty=third General Assembly.

____
MICHAEL E. MARSHALL
Secretary of the Senate

Approved _______________, 2009

____
CHESTER J. CULVER
Governor