

House Joint Resolution 1

HOUSE JOINT RESOLUTION
BY BELL

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

HOUSE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa to dedicate a portion of state revenue from
3 the tax imposed on certain retail sales of tangible personal
4 property and services for the benefit of the state's natural
5 resources.
6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
7 TLSB 1196HH 83
8 da/rj/5

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1 1 Section 1. The following amendment to the Constitution of
1 2 the State of Iowa is proposed:
1 3 Article VII of the Constitution of the State of Iowa is
1 4 amended by adding the following new section:
1 5 NATURAL RESOURCES. SEC. 10. A natural resources and
1 6 outdoor recreation trust fund is created within the treasury
1 7 for the purposes of protecting and enhancing water quality and
1 8 natural areas in this State including parks, trails, and fish
1 9 and wildlife habitat, and conserving agricultural soils in
1 10 this State. Moneys in the fund shall be exclusively
1 11 appropriated by law for these purposes.
1 12 The general assembly shall provide by law for the
1 13 implementation of this section, including by providing for the
1 14 administration of the fund and at least annual audits of the
1 15 fund.
1 16 Except as otherwise provided in this section, the fund
1 17 shall be annually credited with an amount equal to the amount
1 18 generated by a sales tax rate of three-eighths of one percent
1 19 as may be imposed upon the retail sales price of tangible
1 20 personal property and the furnishing of enumerated services
1 21 sold in this State.
1 22 No revenue shall be credited to the fund until the tax rate
1 23 for the sales tax imposed upon the retail sales price of
1 24 tangible personal property and the furnishing of enumerated
1 25 services sold in this State in effect on the effective date of
1 26 this section is increased. After such an increased tax rate
1 27 becomes effective, an amount equal to the amount generated by
1 28 the increase in the tax rate shall be annually credited to the
1 29 fund, not to exceed an amount equal to the amount generated by
1 30 a tax rate of three-eighths of one percent imposed upon the
1 31 retail sales price of tangible personal property and the
1 32 furnishing of enumerated services sold in this State.

1 33 Sec. 2. SUBMISSION FOR RATIFICATION. The foregoing
1 34 proposed amendment, having been adopted and agreed to by the
1 35 Eighty=second General Assembly, 2008 Session, thereafter duly
2 1 published, and now adopted and agreed to by the Eighty=third
2 2 General Assembly in this joint resolution, shall be submitted
2 3 to the people of the State of Iowa at the general election in
2 4 November of the year two thousand ten in the manner required
2 5 by the Constitution of the State of Iowa and the laws of the
2 6 State of Iowa.

2 7 EXPLANATION

2 8 This joint resolution proposes an amendment to the
2 9 Constitution of the State of Iowa to dedicate a portion of
2 10 state sales and service tax revenue for the benefit of water
2 11 quality, natural areas, and agricultural soils in this state.

2 12 The joint resolution establishes a natural resources and
2 13 outdoor recreation trust fund. The joint resolution credits
2 14 the fund with an amount equal to the amount generated by a
2 15 sales tax rate of three=eighths of 1 percent as may be imposed
2 16 upon the retail sales price of tangible personal property and
2 17 the furnishing of enumerated services sold in this state.

2 18 The joint resolution provides that no revenue is to be
2 19 credited to the fund until the tax rate in effect on the
2 20 effective date of the joint resolution is increased. After
2 21 the increased tax rate becomes effective, an amount equal to
2 22 the amount generated by the increase in the tax rate is
2 23 credited to the fund, not to exceed the amount generated by
2 24 the tax rate of three=eighths of 1 percent.

2 25 The proposed amendment to the Constitution of the State of
2 26 Iowa in this joint resolution was previously passed as Senate
2 27 Joint Resolution 2002 by the Eighty=second General Assembly,
2 28 2008 Session (2008 Iowa Acts, chapter 1194). If adopted and
2 29 agreed to by the Eighty=third General Assembly, the proposed
2 30 amendment will be submitted to the state electorate at the
2 31 general election held in November 2010, for ratification.

2 32 LSB 1196HH 83

2 33 da/rj/5