

# Senate Joint Resolution 2002 - Introduced

SENATE JOINT RESOLUTION  
BY COMMITTEE ON NATURAL RESOURCES  
AND ENVIRONMENT

(SUCCESSOR TO SSB 3250)

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

## SENATE 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 6554SV 82  
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. REFERRAL AND PUBLICATION. The foregoing proposed  
1 34 amendment to the Constitution of the State of Iowa is referred  
1 35 to the General Assembly to be chosen at the next general  
2 1 election for members of the General Assembly and the Secretary  
2 2 of State is directed to cause it to be published for three  
2 3 consecutive months before the date of the election as provided  
2 4 by law.

2 5 EXPLANATION

2 6 This joint resolution proposes an amendment to the  
2 7 Constitution of the State of Iowa to dedicate a portion of  
2 8 state sales and service tax revenue for the benefit of water  
2 9 quality, natural areas, and agricultural soils in this state.

2 10 The joint resolution establishes a natural resources and  
2 11 outdoor recreation trust fund. The joint resolution credits  
2 12 the fund with an amount equal to the amount generated by a  
2 13 sales tax rate of three=eighths of 1 percent as may be imposed  
2 14 upon the retail sales price of tangible personal property and  
2 15 the furnishing of enumerated services sold in this state.

2 16 The joint resolution provides that no revenue is to be  
2 17 credited to the fund until the tax rate in effect on the  
2 18 effective date of the joint resolution is increased. After  
2 19 the increased tax rate becomes effective, an amount equal to  
2 20 the amount generated by the increase in the tax rate is  
2 21 credited to the fund, not to exceed the amount generated by  
2 22 the tax rate of three=eighths of 1 percent.

2 23 The proposed amendment to the Constitution of the State of  
2 24 Iowa, if adopted, would be referred to the Eighty=third  
2 25 General Assembly for adoption a second time, before being  
2 26 submitted to the electorate for ratification.

2 27 LSB 6554SV 82

2 28 da/rj/5