

Ballot language Iowa DNR:

The following is the ballot language presented to the people:

Summary: Adopts Iowa's Water and Land Legacy Amendment which creates a dedicated trust fund for the purposes of protecting and enhancing water quality and natural areas in the State including parks, trails, and fish and wildlife habitat, and conserving agricultural soils in this State.

Full Text: Article VII of the Constitution of the State of Iowa is amended by adding the following new section: NATURAL RESOURCES. SEC. 10. A natural resources and outdoor recreation trust fund is created within the treasury for the purposes of protecting and enhancing water quality and natural areas in this State including parks, trails, and fish and wildlife habitat, and conserving agricultural soils in this State. Moneys in the fund shall be exclusively appropriated by law for these purposes.

The general assembly shall provide by law for the implementation of this section, including by providing for the administration of the fund and at least annual audits of the fund.

Except as otherwise provided in this section, the fund shall be annually credited with an amount equal to the amount generated by a sales tax rate of three-eighths of one percent as may be imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in this State.

No revenue shall be credited to the fund until the tax rate for the sales tax imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in 6 of 27 Natural Resources and Outdoor Recreation Trust Fund Report – due January 15, 2014 this State in effect on the effective date of this section is increased. After such an increased tax rate becomes effective, an amount equal to the amount generated by the increase in the tax rate shall be annually credited to the fund, not to exceed an amount equal to the amount generated by a tax rate of three-eighths of one percent imposed upon the retail sales price of tangible personal property and the furnishing of enumerated services sold in this State.