

## 2018 Alliance Bill Tracker

	Alliance Position	Bill Status	Bill Sponsor	Other Details
<p><a href="#">SSB 3152</a> Telco Property Tax Reform Assesses on the same basis as commercial businesses; at the local level; no backfill required; Repeals Ch. 433. Property NOT taxable: means cable and wire facilities, poles, aerial cable, underground cable, buried cable, intrabuilding network cable, or aerial wire within the meaning of an for purposes of the uniform system of accounts for telecommunication companies in 47 C.F.R. pt. 32, in effect on the effect date of this Act *See below for full section-by-section analysis</p>	For!	Subcommittee: Feenstra, Schultz, and Bolkcom.	Ways and Means Committee, Ch. Feenstra	
<p><a href="#">HF 2254 (HSB 552)</a> A bill to consolidate the wireline Next Generation 911 network, with continued reimbursement to service providers.</p>	Neutral	Assigned to subcomm: Worthan – Ch., Kerr, Kressig  Subcomm. Recommends passage	Dept. of Homeland Security and Emergency Management	Public Safety Committee
<p><a href="#">SSB 3107</a> A bill to consolidate the wireline Next Generation 911 network, with continued reimbursement to service providers.</p>	Neutral	Subcommittee: Danielson, Dawson, and Smith.		
<p><a href="#">HSB 545</a> A bill to allow the holder of an easement that was negotiated to maintain or operate an “electric distribution system” (i.e. any REC/MidAmerican) to use the existing</p>	Against	Subcommittee: Landon-CH, Jacoby, Holz – did not sign to recommend the bill as written	Commerce Committee	

easement to attach optical fiber, without acquiring or purchasing additional easement or license rights.				
<a href="#">SSB 3055</a> A bill to allow the holder of an easement that was negotiated to maintain or operate an “electric distribution system” (i.e. any REC/MidAmerican) to use the existing easement to attach optical fiber, without acquiring or purchasing additional easement or license rights.	Against	Subcommittee: Zumbach, Ch. Johnson, and Allen Recommended w amendment by Zumbach and Johnson	Commerce Committee	
<a href="#">HSB 591</a> A bill to authorize the IUB to settle interconnection disputes, requiring annual registration instead of a certificate of convenience and necessity, and require a \$0.03 fee per line per month for wireline and wireless providers.	For	Subcommittee: Pettengill, Landon, Jacoby  Recommended by subcommittee	Dept. of Commerce/Utilities Division bill	
<a href="#">SF 2126</a> A bill to prohibit <i>knowingly</i> using false and misleading caller ID This bill would not penalize carriers.	Undecided	Subcommittee Guth, Allen, and Sinclair Recommended by subcommittee	Sen. Rozenboom	
<a href="#">SSB 3087</a> A bill to create a Future Ready Iowa apprenticeship and other programs for students and businesses that are aligned with high demand careers.	For	Subcommittee: C. Johnson, Chapman, and McCoy	Governor Reynolds	
<a href="#">HSB 602</a> A bill to create a Future Ready Iowa apprenticeship and other programs for students and businesses that are aligned with high demand careers.	For	Subcommittee: Cownie, Grassley, Best, Oldson and Hall.	Governor Reynolds	

<p><a href="#">HSB 523</a> A bill to require ISPs to implement a mechanism to digitally block content containing obscene material.</p>	Against	Assigned to subcommittee: Salmon, Kline and Kressig	Committee on Public Safety	
<p><a href="#">HSB 509</a> A bill to provide penalties for drivers that fail to slow down or switch lanes when approaching a utility maintenance vehicle that is displaying flashing yellow, amber, blue, white, or red lights.</p>	Neutral	Assigned to subcommittee: R. Taylor, Hager and P. Miller  Subcomm. recommends passage.	Committee on Transportation	Voted on in Transportation on 2/1

#### Property Tax Bill Section-by-Section

- Section 1: Removes reference to Ch. 433 (because it will be repealed) from the Emergency Management and Security chapter of the Code.
- Section 2: Removes reference to Ch. 433 from the County Home Rule chapter of the Code.
- Section 3: Removes reference to Ch. 433 from the County Home Rule General Fund chapter of the Code. Because assessment would no longer be central, assessed funds will no longer be collected and remitted by the same channels between DoR and local governments.
- Section 4: Removes references to Ch. 433.8, 433.9, and 433.10 from the County Home Rule Implementation chapter of the Code.
- Section 5: Removes references to Ch. 433.10 from another location within the County Home Rule Implementation chapter of the Code.
- Section 6: Removes references to Ch. 433 from the Property Exempt and Taxable chapter of the Code.
- Section 7: Inserts and expiration date of Jan. 1, 2019 for the buildout exemption into the Property Exempt and Taxable chapter of the Code.
- Section 8: Repeals the buildout exemption language, found in the Property Exempt and Taxable chapter of the Code, on July 1, 2021.
- Section 9: Amends Property Exempt and Taxable chapter of the Code to define what is and is not taxable.
  - Taxable:

- paragraph c: “Buildings, structures or improvements, any of which are constructed on or in the land, attached to the land, or placed upon a foundation whether or not attached to the foundation.”
    - paragraph d: “Buildings, structures, equipment, machinery or improvements, any of which are attached to the buildings, structures, or improvements defined in paragraph c.”
  - Not taxable:
    - paragraph c: property taxed under chapter 435, concrete batch plants, and transmission property as defined in subsection 6A (See section 11 below for definition).
    - Paragraph d: transmission property as defined in subsection 6A (See section 11 below for definition).
- Section 10: Remove reference to chapter 433 as property assessed by DoR
- Section 11: Definition of transmission property that is not taxable: “For purposes of this section, “transmission property” means cable and wire facilities, poles, aerial cable, underground cable, buried cable, intrabuilding network cable, or aerial wire within the meaning of an for purposes of the uniform system of accounts for telecommunication companies in 47 C.F.R. pt. 32, in effect on the effect date of this Act.”
- Section 12: [Section 427B.17](#) will now apply to assessment of telecom property.
- Section 13: Removal of DoR assessment notice requirement for chapter 433 (bc chapter 433 will be repealed and DoR will not be conducting telecom assessments).
- Section 14: Repeals chapter 433 on July 1, 2021, however, chapter 433 will apply for assessment and taxation for assessment years beginning before January 1, 2019.
- Section 15: No material change. Adds language referring to 2018 Code and changes punctuation.
- Section 16: Lists information that (was previously required) will not be required to provide to the assessor for assessment years beginning on or after January 1, 2018: “sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business . . .”
- Section 17: Lists mechanisms that may and may not be used to establish value if market value cannot be established:
  - May be used: “production earning capacity, industrial conditions, cost, physical and functional depreciation and obsolescence and replacement cost, all other factors which would assist in determining the fair and reasonable market value” → NOTE: these standards apply to all commercial property.
  - May NOT be used: “Special value or use value of the property to its present owner, and the goodwill or value of a business as distinguished from the value of the property as property ... for assessment years beginning on or after January 1, 2018, the

assessor shall not take into consideration and shall not request from any person sales or receipts data expense data, balance sheets, bank account information, or other data related to the financial condition of a business ...”

- Section 18: Telecom property no longer valued by DoR and assessed as percentage of actual value.
- Section 19: Removed reference to telecom property having previously been valued by DoR and assessed as percentage of actual value.
- Section 20: DoR will no longer be able to use the litigation expense fund to defend an appeal from a telecom property owner (bc DoR will not be responsible for assessments or appeals of telecom property).
- Section 21: Remove section permitting competitive long distance telephone providers to qualify to be taxed as commercial property (bc all telephone will be taxed as commercial property there is no reason to set competitive long distance aside).
- Section 22: For assessment years beginning on or after January 1, 2019, telephone company property will be assessed by local assessors in the same manner and on the same basis as other commercial property.
- Section 23: Chapter 433 will remain intact until January 1, 2019.
- Section 24: No backfill
- Section 25: Sections that will be effective July 1, 2021
- Section 26: Sections that will be effective January 19, 2019.