

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 120

January 27, 1947.
Ways and Means.

By WALTER of Marshall.

A BILL FOR

An Act to amend section four hundred twenty-seven point one (427.1), Code 1946, providing an exemption from taxation of growing agricultural and horticultural crops and products.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Subsection thirteen (13) of section four
- 2 hundred twenty-seven point one (427.1), Code 1946, is
- 3 hereby amended by striking the word "The" in line one (1)
- 4 and inserting in lieu thereof the following: "Growing
- 5 agricultural and horticultural crops and products, and
- 6 all horticultural and".

EXPLANATION OF H. F. 120

To clarify the statute pertaining to growing horticultural and agricultural products harvested and still in the hands of the grower or producer. The purpose of it also is to eliminate a pyramiding tax on a crop which may be left in the ground more than one year.