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

Senate File 4

January 13, 1947.
Passed on File.

By BERG and FAUL.

A BILL FOR

An Act to amend section four hundred forty-five point thirty-nine (445.39), Code 1946, relating to interest and penalty on delinquent taxes levied on property of persons serving in the armed forces of the United States, legalizing the acceptance of said taxes in the part of county treasurers without the payment of interest and penalty, and providing for a refund of such interest and penalty to such persons where the same were paid on taxes due and payable in the years 1945 and 1946.

WEHEREAS, the Fiftieth General Assembly of Iowa enacted chapter two hundred twenty-one (221) providing that interest and penalties should not be levied on any taxes due and payable in the years 1943 and 1944 when the same were levied on the property of persons serving in the armed forces of the United States, and

WHEREAS, by the enactment of said chapter two hundred twenty-one (221) the policy of the state of Iowa with respect to the subject matter thereof was declared of record, and

WHEREAS, through apparent inadvertence, the statute embraced by said chapter was not re-enacted by the Fifty-first General Assembly of Iowa, and

WHEREAS, various county treasurers have accepted from persons in the armed forces of the United States taxes payable in the years 1945 and 1946 without requiring the payment of interest and penalties, and some county treasurers have required from such persons the payment of interest and penalties on taxes payable in the years 1945 and 1946, and

WHEREAS, it is believed that the policy established by the Fiftieth General Assembly of Iowa should have been continued through the years 1945 and 1946 and thus the acts of county treasurers in accepting taxes from such persons for said years

without the payment of interest and penalties should now be legalized and a refund provided in all instances where county treasurers have required the payment of interest and penalties on taxes levied on the property of such persons, which taxes were due and payable in the years 1945 and 1946.

NOW, THEREFORE,

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

1 Section 1. Section four hundred forty-five point thirty-nine
2 (445.39), Code 1946, is amended by adding thereto the following:
3 "No interest and penalties shall be charged on any such taxes due
4 and payable in the years 1945 and 1946 when the same are levied
5 on the property of a person serving in the armed forces of the
6 United States."

1 Sec. 2. Section four hundred forty-five point thirty-nine
2 (445.3), Code 1946, is further amended by adding thereto the
3 following: "In all instances in which county treasurers have
4 collected such taxes without the payment of interest and
5 penalties on the part of such persons serving in the armed forces
6 of the United States during the years 1945 and 1946, such acts on
7 the part of the county treasurers are hereby legalized and
8 validated and the payment of such taxes without interest and
9 penalties thereon is hereby declared to be in full payment and
10 discharge thereof."

1 Sec. 3. Section four hundred forty-five point thirty-nine
2 (445.39), Code 1946, is further amended by adding thereto the
3 following: "In all instances in which county treasurers have
4 accepted or collected interest and penalties on such taxes from

5 any person serving in the armed forces of the United States
6 during the years 1945 and 1946, the amount of such interest and
7 penalties so collected by the county treasurers shall, upon
8 application be refunded to him by the county treasurer to whom
9 the same has been paid."