

February 7, 1951.  
Tax Revision.

**House File 357**  
By PATRICK.

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

An Act to amend chapter four hundred twenty-seven point one (427.1), subsection seventeen (17), Code 1950, relating to personal tax exemption for United States armed forces members on farming utensils.

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

1 Section 1. Section four hundred twenty-seven point one  
2 (427.1), Code 1950, is amended by inserting in subsection  
3 seventeen (17) thereof the following:  
4 "If any person, who makes his livelihood by farming, enters  
5 any armed service of the United States in time of national  
6 emergency, all farming utensils, in excess of three hundred  
7 dollars (300.00), of such person shall be assessed but no  
8 tax shall be due if such person upon return from service, or  
9 in event of his death if his executor, administrator or next  
10 of kin, executes an affidavit to the county assessor that such  
11 utensils were not used in any manner during his absence, the  
12 tax as assessed thereon shall be waived and no payment shall be  
13 required."

EXPLANATION OF H. F. 357

The purpose of this bill is to provide a tax exemption for farming equipment owned by individuals in the armed forces if such equipment is not used during such person's absence and an affidavit is made stating such equipment was not used in any manner.

Many service men, rather than pay a tax on equipment they cannot use, sell or rent the same. Upon their return the equipment is either gone or nearly worn out and in post-war shortages they cannot replace it. This unfair situation results in penalizing the service person by requiring him either to pay a tax on equipment he cannot use or doing without essential machinery upon his return.