

January 17, 1963  
Tax Revision. *Pass 3/28*

**House File 12**  
By ANDERSON of Ringgold.

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

## A BILL FOR

An Act to exempt cattle under two (2) years of age from the personal property tax.

*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), subsection thirteen (13), Code 1962, is hereby amended
- 3 by inserting in line ten (10) after the word "producer," the
- 4 words "cattle under two (2) years of age,".

### EXPLANATION OF HOUSE FILE 12

This bill exempts cattle under two years of age from personal property tax.