

February 6, 1963.
Agriculture 1.

House File 184
By KNOCK, EDGINGTON, PRINE,
NELSON and BRILES.

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

A BILL FOR

An Act relating to the exemption of certain livestock from
taxation.

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

- 1 Section 1. Chapter four hundred twenty-seven (427), Code
- 2 1962, is hereby amended by adding thereto the following new
- 3 section:
- 4 "In addition to all other exemptions provided by this chapter,
- 5 each taxpayer may hold exempt from taxation not to exceed one
- 6 hundred (100) head of livestock."

EXPLANATION OF HOUSE FILE 184

If an effort were made to pass a bill to exempt all livestock from personal property tax, we would be subject to criticism by the merchants of the state of being guilty of class legislation. If all feeder cattle were exempt, there again the large feeders would be benefited to a much larger extent than the small feeder or the small cow and calf farmer. This bill, if enacted, would help the greatest number of operators of the state such as feeders, cow and calf herds, dairy farmers, purebred hog men and sheep men.