

February 8, 1963.

Tax Revision. *Pass 2/27*

House File 199

By VAN NOSTRAND.

Passed House, Date 3-22-63

Passed Senate, Date.....

Vote: Ayes 77 Nays 0

Vote: Ayes..... Nays.....

Approved.....

*Passed on file 3/25
Nat Revision 3/26*

A BILL FOR

An Act relating to delinquent uncollectible personal property taxes.

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

- 1 Section 1. Section four hundred forty-five point twenty-nine
- 2 (445.29), Code 1962, is amended by adding at the end thereof the
- 3 following:
- 4 "At the end of fifteen years, after levy, the county treasurer
- 5 shall place in the uncollectible file any personal property tax
- 6 levied and not collected."

EXPLANATION OF HOUSE FILE 199

This would permit the county treasurer to clear his current files of lists of uncollectible personal taxes, which have been outlawed as a lien on real property.