

February 8, 1963.  
Tax Revision. *Withdrawn 2/28/63*

**House File 206**  
By DIETZ.

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

## A BILL FOR

An Act relating to the tax exemption to real property owned  
by any educational institution.

*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 1962, subsection eleven (11), is amended by
- 3 inserting in line five (5) after the word "township" the words
- 4 "and not leased or otherwise used with a view to pecuniary
- 5 profit".

### EXPLANATION OF HOUSE FILE 206

This bill would require educational institutions to pay taxes on real property used  
for pecuniary profit.