

February 13, 1963.

Tax Revision.

Pass 2/27

House File 243

By KNOWLES, STANLEY, KREAGER, GITTINS,
SCHERLE, HAGEDORN and PRINE.

Passed House, Date 3-25-63

Passed Senate, Date 4-23-63

Vote: Ayes 79 Nays 13

Vote: Ayes 47 Nays 1

Approved 4-29-63

*Passed on file 3/26
Tax Revision 3/26
Sift Com. Cal 4/22*

A BILL FOR

An Act relating to income tax deductions for aged persons and blind persons.

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

1 Section 1. Section four hundred twenty-two point twelve
2 (422.12), Code 1962, is hereby amended by adding the following
3 new subsections:

4 "For a single individual, husband, wife, or head of household,
5 an additional exemption of fifteen (15) dollars for each of said
6 individuals who has attained the age of sixty-five (65) years
7 before the close of the tax year.

8 For a single individual, husband, wife, or head of household,
9 an additional exemption of fifteen (15) dollars for each of said
10 individuals who is blind at the close of the tax year. For the
11 purposes of this subsection, an individual is blind only if his
12 central visual acuity does not exceed twenty two-hundredths
13 (20/200) in the better eye with correcting lenses, or if his
14 visual acuity is greater than twenty two-hundredths (20/200) but
15 is accompanied by a limitation in the fields of vision such that
16 the widest diameter of the visual field subtends an angle no
17 greater than twenty (20) degrees."

1 Sec. 2. This Act shall be effective for tax years ending on
2 and after December 31, 1963.

EXPLANATION OF HOUSE FILE 243

This bill follows the policy established by the General Assembly of keeping the Iowa income tax law consistent with the federal income tax law as much as possible.

It would give blind persons and persons over age 65 the same double exemptions for Iowa income tax purposes which they already have under the federal income tax law. The only difference is that the federal law allows an extra \$600 exemption of income, while this bill would allow an extra \$15 deduction from the Iowa tax.

Any blind taxpayer and any taxpayer who has attained the age of 65 could deduct \$15 from his Iowa income tax in addition to his regular \$15 deduction. The taxpayer's husband or wife could also take these deductions on a joint return.

HOUSE FILE 243

- 1 Amend House File 243 in line seven (7) of section one (1) by
- 2 striking the period and inserting in lieu thereof the following
- 3 "or on the first day following the end of the tax year."

Filed
February 22, 1963.

adopted
3/25

HAGEDORN of Clay.