

JAN 4 2002  
WAYS AND MEANS

HOUSE FILE 2015  
BY TYRRELL

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the eligibility for a military service  
2 property tax exemption by a current or former member of the  
3 Iowa national guard.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2015

1 Section 1. Section 426A.11, subsection 2, Code Supplement  
2 2001, is amended to read as follows:

3 2. The property, not to exceed one thousand eight hundred  
4 fifty-two dollars in taxable value of an honorably separated,  
5 retired, furloughed to a reserve, placed on inactive status,  
6 or discharged veteran, as defined in section 35.1. For the  
7 purpose of this subsection, "veteran" also means former or  
8 current members of the Iowa national guard who have served at  
9 least ten years in the Iowa national guard after January 28,  
10 1973, and who were discharged under honorable conditions or  
11 who continue to serve.

12 Sec. 2. Section 426A.12, subsections 1, 2, and 3, Code  
13 2001, are amended to read as follows:

14 1. The spouse, or surviving spouse remaining unmarried, of  
15 a veteran, as defined in section 35.1 and section 426A.11,  
16 subsection 2, where they are living together or were living  
17 together at the time of the death of the veteran.

18 2. The parent whose spouse is deceased and who remains  
19 unmarried, of a veteran, as defined in section 35.1 and  
20 section 426A.11, subsection 2, whether living or deceased,  
21 where the parent is, or was at the time of death of the  
22 veteran, dependent on the veteran for support.

23 3. The minor child, or children owning property as tenants  
24 in common, of a deceased veteran, as defined in section 35.1  
25 and section 426A.11, subsection 2.

26 Sec. 3. Section 426A.12, unnumbered paragraph 2, Code  
27 2001, is amended to read as follows:

28 No more than one tax exemption shall be allowed under this  
29 section or section 426A.11 in the name of a veteran, as  
30 defined in section 35.1 and section 426A.11, subsection 2.

31 Sec. 4. STATE MANDATE FUNDING. The military service tax  
32 exemptions and credits provided in this Act shall be funded  
33 pursuant to chapter 426A to the extent of six dollars and  
34 ninety-two cents per thousand dollars of the assessed value of  
35 the exempt property.

EXPLANATION

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This bill provides a military service tax exemption and credit to former and current members of the Iowa national guard who have served at least 10 years in the Iowa national guard after January 28, 1973, and were discharged under honorable conditions or who continue to serve.

The requirements of Code section 25B.2, subsection 3, relating to state mandates do not apply to the military service tax exemption and credit provided in this bill.

The military service tax exemptions and credits provided in this bill are funded as provided in Code chapter 426A to the extent of \$6.92 per \$1,000 of the assessed value of the exempt property.