

JAN 17 2002  
Agriculture

HOUSE FILE 2073  
BY FREVERT

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

**A BILL FOR**

1 An Act relating to property tax exemptions for pollution-control  
2 or recycling property associated with the maintenance of  
3 livestock.

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

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HF 2073

1 Section 1. Section 427.1, subsection 19, unnumbered  
2 paragraph 8, Code Supplement 2001, is amended to read as  
3 follows:

4 For the purposes of this subsection, "pollution-control  
5 property" means personal property or property that is  
6 improvements an improvement to real property, or any portion  
7 thereof, -used of the property, if the property is used  
8 primarily to control or abate air or water pollution ~~of-any~~  
9 ~~air-or-water-of~~ in this state or used primarily to enhance the  
10 air or water quality ~~of-any-air-or-water-of~~ in this state and  
11 "recycling. "Recycling property" means personal property or  
12 property that is improvements an improvement to real property,  
13 or any portion of the property, if the property is used  
14 primarily in the manufacturing process and resulting results  
15 directly in the conversion of waste plastic, wastepaper  
16 products, or waste paperboard, into new raw materials or  
17 products composed primarily of recycled material. In the  
18 event ~~such~~ the property ~~shall~~ also ~~serve-other-purposes~~ has  
19 another purpose or uses use of productive benefit to the owner  
20 of the property, only such portion of the assessed valuation  
21 thereof of the property as may reasonably be calculated to be  
22 necessary for and devoted to the control or abatement of  
23 pollution, to the enhancement of the air or water quality ~~of~~  
24 ~~the-air-or-water-of~~ in this state, or for recycling shall be  
25 exempt from taxation under this subsection. "Pollution-  
26 control property" or "recycling property" does not include  
27 personal or real property used for purposes relating to the  
28 maintenance of livestock as required pursuant to chapter 717,  
29 except for property that is eligible for a family farm tax  
30 credit as provided in chapter 425A. However, the exemption  
31 calculated for pollution-control property or recycling  
32 property used for purposes related to the maintenance of  
33 livestock allowed in this paragraph is limited to the first  
34 one hundred thousand dollars in assessed value.

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EXPLANATION

1 Code section 427.1 provides for a list of classes of  
2 property that are not subject to property tax. This bill  
3 amends the tax exemption for "pollution-control property" that  
4 is used to control or abate air or water pollution or  
5 alternatively to enhance air or water quality, and "recycling  
6 property" that is used in the conversion of waste plastic,  
7 wastepaper products, or waste paperboard, into new raw  
8 materials or products composed primarily of recycled material.

9 The bill provides that pollution-control property or  
10 recycling property does not include property used for purposes  
11 relating to the maintenance of livestock, except for property  
12 that is eligible for a family farm tax credit as provided in  
13 Code chapter 425A. In that case, the exemption is limited to  
14 the first \$100,000 in assessed value.

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