

FEB 14 2002
WAYS AND MEANS

HOUSE FILE 2336
BY DIX

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

A BILL FOR

1 An Act relating to a property tax credit or rent constituting
2 property taxes paid for military veterans with a service-
3 connected disability, and providing an applicability date.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2336

1 Section 1. Section 425.17, subsection 2, paragraph a, Code
2 Supplement 2001, is amended to read as follows:

3 a. A person filing a claim for credit or reimbursement
4 under this division who has attained the age of sixty-five
5 years on or before December 31 of the base year, who is a
6 veteran with a service-connected disability on or before
7 December 31 of the base year, or who is totally disabled and
8 was totally disabled on or before December 31 of the base year
9 and is domiciled in this state at the time the claim is filed
10 or at the time of the person's death in the case of a claim
11 filed by the executor or administrator of the claimant's
12 estate.

13 Sec. 2. Section 425.17, Code Supplement 2001, is amended
14 by adding the following new subsection:

15 NEW SUBSECTION. 12. "Veteran with a service-connected
16 disability" means a person who is rated with a military
17 service-connected disability pursuant to 38 U.S.C. § 1101 et
18 seq.

19 Sec. 3. Section 425.23, Code 2001, is amended by adding
20 the following new subsection:

21 NEW SUBSECTION. 5. The amount of any claim for credit or
22 reimbursement filed under this division by a veteran with a
23 service-connected disability is equal to the veteran's
24 disability percentage rate times the actual credit or
25 reimbursement determined for the veteran pursuant to
26 subsection 2.

27 Sec. 4. **APPLICABILITY DATE.** This Act applies to claims
28 filed by veterans with service-connected disabilities for
29 credit for property taxes due, for credit for mobile home
30 taxes due, or reimbursement for rent constituting property
31 taxes paid for the years beginning on or after January 1,
32 2003.

33 **EXPLANATION**

34 This bill authorizes a military veteran with a service-
35 connected disability to apply for property tax relief in

1 addition to the homestead property tax credit. A military
2 veteran with a service-connected disability rated pursuant to
3 38 U.S.C. § 1101 et seq. is eligible for credit for property
4 taxes due, for credit for mobile home taxes due, or
5 reimbursement for rent constituting property taxes paid in
6 proportion to the veteran's service-connected disability
7 service percentage rate as determined by the United States
8 department of veterans affairs. If a veteran has a 10 percent
9 disability rating, the veteran is eligible for a credit or
10 reimbursement equal to 10 percent of the actual amount of
11 property taxes credit due or rent reimbursement determined
12 pursuant to the veteran's household income.

13 The bill applies to claims filed by eligible veterans for
14 credit for property taxes due, mobile home taxes due, or
15 reimbursement for rent constituting property taxes paid for
16 the years beginning on or after January 1, 2003.

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