

S. 3-13-02 W+Means
S. 3.27.02 D o Pass

MAR 7 2002
WAYS & MEANS CALENDAR

HOUSE FILE 2584
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2068)

Passed House, Date ^(P.773) 3-13-02 Passed Senate, ^(P.1004) Date 4-8-02
Vote: Ayes 93 Nays 0 Vote: Ayes 48 Nays 0
Approved May 6, 2002

A BILL FOR

1 An Act relating to assessment of certain vineyards for purposes
2 of property taxation and providing a retroactive applicability
3 date.

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

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HF 2584

1 Section 1. Section 441.21, Code Supplement 2001, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 12. Beginning with valuations established
4 on or after January 1, 2002, as used in this section,
5 "agricultural property" includes the real estate of a vineyard
6 and buildings used in connection with the vineyard, including
7 any building used for processing wine if such building is
8 located on the same parcel as the vineyard.

9 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
10 retroactively to assessment years beginning on or after
11 January 1, 2002.

12 EXPLANATION

13 This bill provides that, for purposes of property taxation,
14 agricultural property includes the real estate of a vineyard
15 and buildings used in connection with the vineyard including
16 buildings used for processing wine if they are located on the
17 same parcel as the vineyard.

18 The bill applies retroactively to assessment years
19 beginning on or after January 1, 2002.

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Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies retroactively to assessment years beginning on or after January 1, 2002.

HOUSE FILE 2584

AN ACT
RELATING TO ASSESSMENT OF CERTAIN VINEYARDS FOR PURPOSES OF
PROPERTY TAXATION AND PROVIDING A RETROACTIVE APPLICABILITY
DATE.

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

Section 1. Section 441.21, Code Supplement 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 12. Beginning with valuations established on or after January 1, 2002, as used in this section, "agricultural property" includes the real estate of a vineyard and buildings used in connection with the vineyard, including any building used for processing wine if such building is located on the same parcel as the vineyard.

BRENT SIEGRIST
Speaker of the House

MARY E. KRAMER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2584, Seventy-ninth General Assembly.

MARGARET THOMSON
Chief Clerk of the House

Approved May 6, 2002

THOMAS J. VILSACK
Governor