

SENATE FILE 239  
BY REHBERG and ZIEMAN

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

A BILL FOR

1 An Act relating to the property tax exemption for recycling  
2 property and including an applicability date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

SF 239  
WAYS & MEANS

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

3 For the purposes of this subsection, "pollution-control  
4 property" means personal property or improvements to real  
5 property, or any portion thereof, used primarily to control or  
6 abate pollution of any air or water of this state or used  
7 primarily to enhance the quality of any air or water of this  
8 state and "recycling property" means personal property or  
9 improvements to real property or any portion of the property,  
10 used primarily in the manufacturing process and resulting  
11 directly in the conversion of ~~waste-plastic, wastepaper~~  
12 ~~products, or waste-paperboard,~~ solid waste or other waste  
13 materials into new raw materials or products composed  
14 primarily of recycled material. In the event such property  
15 shall also serve other purposes or uses of productive benefit  
16 to the owner of the property, only such portion of the  
17 assessed valuation thereof as may reasonably be calculated to  
18 be necessary for and devoted to the control or abatement of  
19 pollution, to the enhancement of the quality of the air or  
20 water of this state, or for recycling shall be exempt from  
21 taxation under this subsection.

22 Sec. 2. IMPLEMENTATION OF ACT. Section 25B.7 does not  
23 apply to the exemption in section 1 of this Act.

24 Sec. 3. APPLICABILITY. This Act applies to assessment  
25 years beginning on or after January 1, 2002.

26 EXPLANATION

27 This bill expands the definition of recycling property for  
28 purposes of the exemption from property tax for recycling  
29 property. Present law provides that in order for the property  
30 to be considered recycling property, the property must be  
31 primarily used in the manufacturing process that results  
32 directly in the conversion of waste plastic, wastepaper  
33 products, or waste paperboard into new materials or products.  
34 The bill expands this exemption to include property used to  
35 convert all solid waste or other waste products.

1 The bill applies to assessment years beginning on or after  
2 January 1, 2002.

- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35