

FILED FEB 26 1979

SENATE FILE 290
BY LAMBERTI

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 methane gas and
2 other gas conversion property and providing a retroactive
3 applicability date and an effective date.

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

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SF 290
WAYS & MEANS

1 Section 1. Section 427.1, subsection 29, unnumbered
2 paragraph 2, Code 2001, is amended to read as follows:

3 For purposes of this subsection, "methane gas conversion
4 property" means personal property, real property, and
5 improvements to real property, and machinery, equipment, and
6 computers assessed as real property pursuant to section
7 427A.1, subsection 1, paragraphs "e" and "j", used in an
8 operation connected with, or in conjunction with, a publicly
9 owned sanitary landfill to collect methane gas or other gases
10 produced as a by-product of waste decomposition and to convert
11 the gas to energy, or to collect waste that would otherwise be
12 collected by, or deposited with, a publicly owned sanitary
13 landfill in order to decompose the waste to produce methane
14 gas or other gases and to convert the gas to energy. However,
15 property used to decompose the waste and convert the waste to
16 gas is not eligible for this exemption.

17 Sec. 2. REFILING OF CLAIMS. As a result of the
18 retroactive application of this Act, those taxpayers who
19 applied for the exemption for the 1999, 2000, or 2001
20 assessment year and were denied the exemption for any one of
21 those assessment years may refile a claim for all of those
22 years no later than May 1, 2001.

23 Sec. 3. IMPLEMENTATION OF ACT. Section 25B.7 shall not
24 apply to this Act.

25 Sec. 4. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY
26 PROVISION. This Act, being deemed of immediate importance,
27 takes effect upon enactment and applies retroactively to
28 January 1, 1999.

29 EXPLANATION

30 This bill allows a taxpayer to file an exemption from
31 property taxation for methane gas or other gas conversion
32 property if the taxpayer, in conjunction with a publicly owned
33 sanitary landfill, collects waste that would otherwise go to
34 the landfill and decomposes the waste to produce methane gas
35 or other gases for conversion into energy. Property used for

1 the decomposition process is not eligible for the exemption.

2 The bill applies retroactively to the assessment year
3 beginning January 1, 1999. Any taxpayer who was denied an
4 exemption for the 1999, 2000, or 2001 assessment year may
5 refile for the exemption for all three of those years. The
6 claim must be refiled by May 1, 2001.

7 The bill provides that Code section 25B.7, which requires
8 the state to fund property tax credits or exemptions enacted
9 after January 1, 1997, shall not apply.

10 The bill takes effect upon enactment.

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