

Redwine
Greiner
Flynn

SSB-1113

Ways & Means
Succeeded By

SENATE FILE SE HF 449
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
McKIBBEN)

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

A BILL FOR

1 An Act exempting property owned and operated by an Indian housing
2 authority from property tax and including an effective date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 427.1, Code 2001, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 33. Property owned and operated by an
4 Indian housing authority, as defined in 24 C.F.R. § 950.102,
5 created under Indian law, if a cooperative agreement has been
6 made with the local governing body agreeing to the exemption.
7 The exemption in this subsection is subject to the provisions
8 of subsection 14.

9 For purposes of this subsection:

10 a. "Indian law" means the code of an Indian tribe
11 recognized as eligible for services provided to Indians by the
12 United States secretary of the interior.

13 b. "Local governing body" means the county board of
14 supervisors if the property is located outside an incorporated
15 city or the governing body of the city in which the property
16 is located.

17 Sec. 2. IMPLEMENTATION OF ACT. Section 25B.7 does not
18 apply to the property tax exemption provided in section 1 of
19 this Act.

20 Sec. 3. EFFECTIVE DATE. This Act, being deemed of
21 immediate importance, takes effect upon enactment.

22 EXPLANATION

23 This bill exempts from property taxation property owned and
24 operated by Indian housing authorities. Indian housing
25 authorities are entities authorized to engage in or assist in
26 the development or operation of low-income housing for Indians
27 that is established under Indian or state law. The bill
28 provides that an exemption agreement must be signed by the
29 board of supervisors if the property is located outside a city
30 or otherwise by the city council. The bill also provides that
31 the state is not required to reimburse any local governments
32 as a result of the property tax exemption provided in the
33 bill.

34 The bill takes effect upon enactment.

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Substitute for HF 703

4-17-01
(P.1212)

FILED MAR 14 2001

449

SENATE FILE
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1113)

Passed Senate, Date ^(P.807) 3-26-01 Passed House, Date ^(P.1212) 4-17-01
Vote: Ayes 46 Nays 0 Vote: Ayes 99 Nays 0
Approved April 23, 2001

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30 or otherwise by the city council. The bill also provides that
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32 as a result of the property tax exemption provided in the
33 bill.

34 The bill takes effect upon enactment.

35

Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

SENATE FILE 449

AN ACT
EXEMPTING PROPERTY OWNED AND OPERATED BY AN INDIAN HOUSING
AUTHORITY FROM PROPERTY TAX AND INCLUDING AN EFFECTIVE DATE.

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

Section 1. Section 427.1, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 33. Property owned and operated by an Indian housing authority, as defined in 24 C.P.R. § 950.102, created under Indian law, if a cooperative agreement has been made with the local governing body agreeing to the exemption. The exemption in this subsection is subject to the provisions of subsection 14.

For purposes of this subsection:

a. "Indian law" means the code of an Indian tribe recognized as eligible for services provided to Indians by the United States secretary of the interior.

b. "Local governing body" means the county board of supervisors if the property is located outside an incorporated city or the governing body of the city in which the property is located.

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

MARY E. KRAMER
President of the Senate

BRENT SIEGRIST
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 449, Seventy-ninth General Assembly.

MICHAEL E. MARSHALL
Secretary of the Senate

Approved April 23, 2001

THOMAS J. VILSACK
Governor