

JAN 9 2006
ENVIRONMENTAL PROTECTION

HOUSE FILE 2014
BY MURPHY

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

A BILL FOR

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

HI-2014

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1 Section 1. Section 427.1, subsection 19, unnumbered
2 paragraph 8, Code Supplement 2005, is amended to read as
3 follows:

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

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

25 Sec. 3. APPLICABILITY. This Act applies to assessment
26 years beginning on or after January 1, 2007.

27 EXPLANATION

28 This bill expands the property tax exemption for recycling
29 property to include property used primarily in the
30 manufacturing process and resulting directly in the conversion
31 of waste glass into new raw materials or products.

32 The bill applies to assessment years beginning on or after
33 January 1, 2007.

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