

FEB 15 2006
WAYS AND MEANS

HOUSE FILE 2383
BY STRUYK, HUSER, DANDEKAR,
and MERTZ

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

A BILL FOR

1 An Act relating to rent reimbursement claims filed for rent paid
2 for residing in property tax exempt buildings and including an
3 effective date.

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

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HF 2383

1 Section 1. 2004 RENT REIMBURSEMENT CLAIMS.

2 1. Notwithstanding that residents of tax exempt buildings
3 are not eligible for the rent reimbursement program pursuant
4 to sections 425.16 through 425.40, renters who resided in tax
5 exempt buildings and who timely filed the 2004 rent
6 reimbursement claims shall be entitled to such claims. If a
7 2004 rent reimbursement claim has been paid to such renter,
8 the renter is not required to repay to the state the amount of
9 the claim notwithstanding any directive from the department of
10 revenue to the contrary. If a 2004 rent reimbursement claim
11 has been paid to such renter and the renter has repaid to the
12 state the amount of the claim, the department of revenue shall
13 reimburse the renter in the amount of such repayment.

14 For purposes of this subsection, "2004 rent reimbursement
15 claim" means a claim filed in the 2005 calendar year for state
16 reimbursement of rent constituting property taxes paid in the
17 2004 calendar year.

18 2. Notwithstanding any provision to the contrary in
19 sections 425.16 through 425.40, any funds needed by the
20 department of revenue to fulfill the requirements of
21 subsection 1 are appropriated from moneys appropriated to the
22 elderly and disabled property tax credit and reimbursement
23 fund for the fiscal year beginning July 1, 2006. The amounts
24 appropriated pursuant to this section shall be paid prior to
25 any other payments from the elderly and disabled property tax
26 credit and reimbursement fund.

27 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
28 immediate importance, takes effect upon enactment.

29 EXPLANATION

30 Low-income elderly and disabled renters are able to claim
31 reimbursement from the state for rent constituting property
32 taxes paid. However, this reimbursement is not available if
33 the building is property tax exempt. Some renters in tax
34 exempt buildings filed claims for reimbursement for rent paid
35 in the 2004 calendar year. The claims were initially granted

1 and paid, but upon later review the claims were denied and any
2 reimbursement paid was required to be repaid to the state.

3 This bill provides that the claims by such renters are to
4 be considered valid and any claims paid do not have to be
5 repaid to the state. The bill also provides that where such
6 reimbursements were repaid to the state, the department of
7 revenue is to repay those amounts.

8 The bill takes effect upon enactment.

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