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SENATE FILE 292 STATE GOVERNMENT
BY WARNSTADT

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

A BILL FOR

1 An Act extending veterans' benefits, preferences, eligibility for
2 appointments, and the military service tax credit and
3 exemption to certain members of the reserve forces of the
4 United States and the Iowa national guard and providing an
5 effective date.

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

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SF 292
STATE GOVERNMENT

1 Section 1. Section 35.1, subsection 2, paragraph b,
2 subparagraphs (1) and (2), Code 2005, are amended to read as
3 follows:

4 (1) Former members of the reserve forces of the United
5 States who served at least twenty years in the reserve forces
6 ~~after-January-28-1973~~, and who were discharged under
7 honorable conditions. However, a member of the reserve forces
8 of the United States who completed a minimum aggregate of
9 ninety days of active federal service, other than training,
10 and was discharged under honorable conditions, or was retired
11 under Title X of the United States Code shall be included as a
12 veteran.

13 (2) Former members of the Iowa national guard who served
14 at least twenty years in the Iowa national guard ~~after-January~~
15 ~~28-1973~~, and who were discharged under honorable conditions.
16 However, a member of the Iowa national guard who was activated
17 for federal duty, other than training, for a minimum aggregate
18 of ninety days, and was discharged under honorable conditions
19 or was retired under Title X of the United States Code shall
20 be included as a veteran.

21 Sec. 2. Section 35.1, subsection 2, paragraph b, Code
22 2005, is amended by adding the following new subparagraphs:

23 NEW SUBPARAGRAPH. (6) Members of the reserve forces of
24 the United States who have served at least twenty years in the
25 reserve forces and who continue to serve in the reserve
26 forces.

27 NEW SUBPARAGRAPH. (7) Members of the Iowa national guard
28 who have served at least twenty years in the Iowa national
29 guard and who continue to serve in the Iowa national guard.

30 Sec. 3. NEW SECTION. 35.2 PROOF OF VETERAN STATUS FOR
31 CERTAIN VETERANS.

32 In the case of a veteran described in section 35.1,
33 subsection 2, paragraph "b", subparagraph (6) or (7), such
34 veteran shall obtain a statement signed by the veteran's
35 immediate commanding officer in order to fulfill any

1 eligibility requirements under Iowa law pertaining to veteran
2 status. The date of the statement shall be no more than six
3 months from the date of the claim for which veteran status is
4 required.

5 Sec. 4. Section 426A.13, unnumbered paragraphs 1 through
6 3, Code 2005, are amended to read as follows:

7 A person named in section 426A.11, who is a resident of and
8 domiciled in the state of Iowa, shall receive a reduction
9 equal to the exemption, to be made from any property owned by
10 the person or owned by a family farm corporation of which the
11 person is a shareholder and who occupies the property and so
12 designated by proceeding as provided in the section. To be
13 eligible to receive the exemption the person claiming it shall
14 have recorded in the office of the county recorder of the
15 county in which is located the property designated for the
16 exemption, evidence of property ownership by that person or
17 the family farm corporation of which the person is a
18 shareholder and the military certificate of satisfactory
19 service, order transferring to inactive status, reserve,
20 retirement, order of separation from service, honorable
21 discharge or a copy of any of these documents of the person
22 claiming or through whom is claimed the exemption. In the
23 case of a person claiming the exemption for currently serving
24 in the reserve forces of the United States or the Iowa
25 national guard, the person shall file the statement required
26 by section 35.2.

27 The person shall file with the appropriate assessor on
28 forms obtained from the assessor the claim for exemption for
29 the year for which the person is first claiming the exemption.
30 The claim shall be filed not later than July 1 of the year for
31 which the person is claiming the exemption. The claim shall
32 set out the fact that the person is a resident of and
33 domiciled in the state of Iowa, and a person within the terms
34 of section 426A.11, and shall give the volume and page on
35 which the certificate of satisfactory service, order of

1 separation, retirement, furlough to reserve, inactive status,
2 or honorable discharge or certified copy thereof is recorded
3 in the office of the county recorder, and may include the
4 designation of the property from which the exemption is to be
5 made, and shall further state that the claimant is the
6 equitable or legal owner of the property designated or if the
7 property is owned by a family farm corporation, that the
8 person is a shareholder of that corporation and that the
9 person occupies the property. In the case of a person
10 claiming the exemption for currently serving in the reserve
11 forces of the United States or the Iowa national guard, the
12 person shall file the statement required by section 35.2.

13 Upon the filing and allowance of the claim, the claim shall
14 be allowed to that person for successive years without further
15 filing. However, in the case of a person currently serving in
16 the reserve forces of the United States or the Iowa national
17 guard, such person shall file each year to be eligible to
18 obtain the exemption. Provided, that notwithstanding the
19 filing or having on file a claim for exemption, the person or
20 person's spouse is the legal or equitable owner of the
21 property on July 1 of the year for which the claim is allowed.
22 When the property is sold or transferred or the person wishes
23 to designate different property for the exemption, a person
24 who wishes to receive the exemption shall refile for the
25 exemption. A person who sells or transfers property which is
26 designated for the exemption or the personal representative of
27 a deceased person who owned such property shall provide
28 written notice to the assessor that the property is no longer
29 legally or equitably owned by the former claimant.

30 Sec. 5. STATE FUNDING. The military service tax credits
31 and exemptions provided pursuant to this Act shall be funded
32 pursuant to chapter 426A and section 25B.7, subsection 2.

33 Sec. 6. EFFECTIVE DATE. This Act, being deemed of
34 immediate importance, takes effect upon enactment.

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EXPLANATION

1 This bill amends the definition of "veteran" to include
2 members of the reserve forces of the United States and members
3 of the Iowa national guard who have served at least 20 years
4 and who continue to serve in the reserve forces or the Iowa
5 national guard. By operation of law, such persons will be
6 eligible for veterans' benefits, preferences, eligibility for
7 appointments, and the military service tax credit and
8 exemption, all as provided by Iowa law.

9 In response to the requirement of Code section 25B.7, the
10 military service tax credits and exemptions resulting from the
11 bill are funded as provided in Code chapter 426A.

12 The bill takes effect upon enactment.

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