

CHESTER J. CULVER GOVERNOR

PATTY JUDGE LT. GOVERNOR

April 6, 2010

The Honorable Michael Mauro Secretary of State State Capitol Building LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 2532, an Act exempting from the computation of the state individual income tax certain amounts received from the veterans trust fund and including a retroactive applicability provision.

The above House File is hereby approved this date.

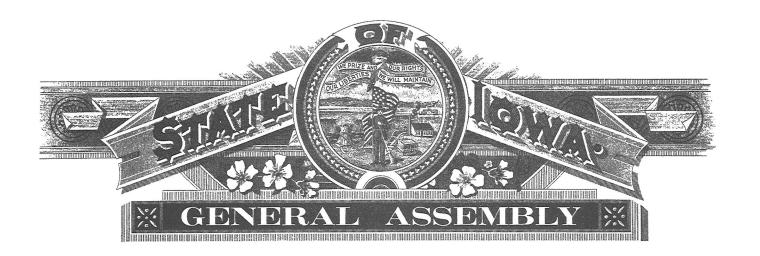
Governor

ncerely,

CJC:bdj

cc: Secretary of the Senate Chief Clerk of the House





House File 2532

AN ACT

EXEMPTING FROM THE COMPUTATION OF THE STATE INDIVIDUAL INCOME

TAX CERTAIN AMOUNTS RECEIVED FROM THE VETERANS TRUST FUND AND

INCLUDING A RETROACTIVE APPLICABILITY PROVISION.

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

Section 1. Section 422.7, Code Supplement 2009, is amended by adding the following new subsection:

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m \underline{NEW}}$ SUBSECTION. 46A. Subtract, to the extent included, amounts received from the veterans trust fund for any of the following items:

- a. Travel expenses pursuant to section 35A.13, subsection 7, paragraph \tilde{a} .
- b. Unemployment assistance pursuant to section 35A.13, subsection 7, paragraph "c".

Sec. 2. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2010, for tax years beginning on or after that date.

Speaker of the House

President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2532, Eighty-third General Assembly.

MARK BRANDSGARD

Approved April 6 the House Chester J. Calver

CHESTER J. CULVER

Governor