

## CHAPTER 194

## MILITARY SERVICE EXEMPTIONS

H. F. 50

AN ACT to amend section six thousand nine hundred forty-six (6946), code, 1939, relating to exemptions from taxation of property of soldiers, sailors, marines, nurses, and widows, and the child or children of soldiers, sailors, marines, and nurses.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section six thousand nine hundred forty-six (6946),  
2 Code, 1939, as amended by chapter two hundred forty-one (241),  
3 Acts of the Forty-ninth (49) General Assembly, is amended by strik-  
4 ing all of subsection three (3), four (4), and five (5) and the amend-  
5 ment of chapter two hundred forty-one (241), Acts of the Forty-  
6 ninth (49) General Assembly, and inserting in lieu thereof the fol-  
7 lowing:

8 "3. The property, not to exceed seven hundred fifty (\$750.00) dol-  
9 lars in taxable value of any honorably discharged soldier, sailor, ma-  
10 rine or nurse of the first World War.

11 "4. The property, not to exceed five hundred (\$500) dollars in  
12 taxable value of any honorably discharged soldier, sailor, marine or  
13 nurse of the second World War, Army of Occupation in Germany  
14 November 12, 1918, to July 11, 1923, American Expeditionary Forces  
15 in Siberia November 12, 1918, to April 30, 1920, Second Nicaraguan  
16 Campaign with the Navy or Marines in Nicaragua or on combatant  
17 ships 1926-1933, Second Haitian Suppressions of Insurrections 1919-  
18 1920, Navy and Marine Operations in China 1937-1939 and Yangtze  
19 Service with Navy and Marines in Shanghai or in the Yangtze Valley  
20 1926-1927 and 1930-1932.

21 "In case any person in the foregoing classifications does not claim  
22 any such exemption from taxation, it shall be allowed in the name of  
23 such person to the same extent on the property of any one of the  
24 following persons in the order named:

25 "1. The wife, or widow remaining unmarried, of any such soldier,  
26 sailor, marine or nurse, where they are living together or were living  
27 together at the time of the death of such person.

28 "2. The widowed mother, remaining unmarried, of any such sol-  
29 dier, sailor, marine or nurse, whether living or deceased, where such  
30 widowed mother is, or was at the time of death of the soldier, sailor,  
31 marine or nurse, dependent on such person for support.

32 "3. The minor child, or children owning property as tenants in  
33 common, of any such deceased soldier, sailor, marine or nurse.

34 "No more than one tax exemption shall be allowed under this sec-  
35 tion in the name of any honorably discharged soldier, sailor, marine  
36 or nurse."

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication in  
3 the Cedar Rapids Gazette, a newspaper published at Cedar Rapids,

4 Iowa, and the American Citizen, a newspaper published at Des Moines,  
5 Iowa.

Approved April 14, 1945.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, Cedar Rapids, Iowa, April 18, 1945, and the American Citizen, Des Moines, Iowa, April 27, 1945.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 195

### SUSPENDED TAX LIST

S. F. 385

AN ACT to amend section six thousand nine hundred fifty-two and one-tenth (6952.1), code, 1939, relating to the keeping of a suspended tax list and the entries made therein.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section six thousand nine hundred fifty-two  
2 and one-tenth (6952.1), Code, 1939, by striking from lines 2 and 22  
3 and 32 thereof the word "auditor" and inserting in lieu thereof the  
4 word "treasurer" and also by striking from line 23 the figures "1932"  
5 and inserting in lieu thereof the figures "1946". Also amend said section  
6 by adding thereto the following new paragraph:  
7 "Said suspended tax list shall be considered the only official sus-  
8 pended tax list of the county. When any suspension, heretofore or  
9 hereafter ordered by the board of supervisors for any reason pro-  
10 vided by law, has been entered therein, such entry shall, on and after  
11 date of said entry, be a lien and notice thereof in accordance with the  
12 provisions of sections six thousand nine hundred fifty and one-tenth  
13 (6950.1), and seven thousand one hundred ninety three (7193),  
14 Code, 1939. Such entries of suspended taxes shall not be required to  
15 be entered in or carried forward to any other book or tax list, not-  
16 withstanding any provision of law to the contrary."

Approved April 7, 1945.

## CHAPTER 196

### MONEYS AND CREDITS REVENUE

S. F. 295

AN ACT to amend section six thousand nine hundred eighty-six (6986), code, 1939, relating to the apportionment of the revenue derived from the tax on moneys and credits.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section six thousand nine hundred eighty-six (6986),  
2 Code, 1939, is amended by striking all after the word "in" in line six  
3 (6) thereof, and substituting therefor the following: