

CHAPTER 232

MILITARY SERVICE TAX CREDIT FUND

S. F. 501

AN ACT to amend House File seventy-six (76), Acts of the 52d General Assembly, relating to the military service tax credit fund.

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

1 SECTION 1. House File seventy-six (76)*, Acts of the 52d General
2 Assembly is hereby amended by striking from section four (4)
3 thereof all of lines twelve (12) and thirteen (13) and to and
4 including the word "district" in line fourteen (14) of the enrolled act**
5 and inserting in lieu thereof the following:
6 "in the proportion that the levy made by such taxing district upon
7 general property bears to the total levy upon all property subject to
8 general property taxation by all taxing districts imposing a general
9 property tax in such taxing district".

Approved April 30, 1947.

*Chapter 231.

**Lines 11, 12, 13, and 14 of the act as printed in chapter 231.

CHAPTER 233

CROP TAX EXEMPTION

H. F. 120

AN ACT to amend section four hundred twenty-seven point one (427.1), code 1946, providing an exemption from taxation of growing agricultural and horticultural crops and products.

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

1 SECTION 1. Subsection thirteen (13) of section four hundred
2 twenty-seven point one (427.1), Code 1946, is hereby amended by
3 striking the word "The" in line one (1) and inserting in lieu thereof
4 the following: "Growing agricultural and horticultural crops and
5 products, except commercial orchards and vineyards, and all horticultural
6 and".

Approved April 17, 1947.