

CHAPTER 251

HOMESTEAD TAX CREDIT

H. F. 485

AN ACT relating to the homestead tax credit.

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

1 SECTION 1. Section four hundred twenty-five point eleven (425.11),
2 Code 1966, as amended by chapter three hundred fifty-six (356), section
3 forty-nine (49), Acts of the Sixty-second General Assembly, is hereby fur-
4 ther amended by striking from subsection one (1) all of paragraph *a* and
5 inserting in lieu thereof the following:

6 "The homestead must embrace the dwelling house in which the owner
7 is living at the time of filing the application, except as herein provided, and
8 said application must contain an affidavit of his intention to occupy said
9 dwelling house, in good faith, as a home for six months or more in the
10 year for which the credit is claimed.

11 When any person is inducted into active service under the selective
12 training and service Act of the United States or whose voluntary entry
13 into active service results in a credit on the quota of persons required for
14 service under the selective training and service Act, or who, being a mem-
15 ber of any component part of the military, naval, or air forces or nurse corps
16 of this state or nation, is called or ordered into active service, such person
17 shall be considered as occupying or living on the homestead during such
18 service and, where equitable or legal title of the homestead is in the spouse
19 of the person who is a member of or is inducted into the armed services of
20 the United States, the spouse shall be considered as occupying or living
21 on the homestead during such service.

22 When any person is confined in a nursing home, extended-care facility,
23 or hospital, such person shall be considered as occupying or living on a
24 homestead where such person is the owner of such homestead and such
25 person maintains such homestead and does not lease, rent, or otherwise
26 receive profits from other persons for the use thereof."

Approved May 19, 1969.

CHAPTER 252

TAX EXEMPTIONS AND CREDITS

S. F. 195

AN ACT relating to tax exemptions and credits.

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

1 SECTION 1. Section four hundred twenty-seven point one (427.1), Code
2 1966, subsection sixteen (16), is amended by striking lines one (1) to six (6),
3 inclusive.

1 SEC. 2. Section four hundred twenty-seven point one (427.1), Code
2 1966, subsection twenty-nine (29), line eight (8), is amended by striking the

3 figures "542.58" and inserting in lieu thereof the words and figures "five
4 hundred fifty-four point seven thousand two hundred one (554.7201), et seq."

1 SEC. 3. Section four hundred twenty-eight point sixteen (428.16), Code
2 1966, line ten (10), is amended by striking the figures "542.58" and inserting
3 in lieu thereof the words and figures "five hundred fifty-four point seven
4 thousand two hundred one (554.7201), et seq."

1 SEC. 4. Chapter three hundred fifty-six (356), Acts of the Sixty-second
2 General Assembly, section forty-seven (47), is amended by striking from
3 line three (3), the word and figures "thirty-eight (38)" and inserting in lieu
4 thereof the word and figures "thirty-nine (39)".

Approved May 14, 1969.

CHAPTER 253

SOLDIERS' TAX BENEFITS

S. F. 79

AN ACT relating to the extension of tax benefits to members of the armed forces on active military duty.

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

1 SECTION 1. Chapter three hundred fifty-one (351), Acts of the Sixty-
2 second General Assembly, is hereby amended by inserting in line six (6)
3 of section two (2) after the word "inclusive" the words ", as well as those
4 serving honorably on active military duty during the time of the Viet Nam
5 Conflict".

1 SEC. 2. This Act, being deemed of immediate importance, shall take
2 effect and be in full force from and after its publication in the Hampton
3 Chronicle, a newspaper published in Hampton, Iowa, and in The Brooklyn
4 Chronicle, a newspaper published in Brooklyn, Iowa.

Approved May 1, 1969.

I hereby certify that the foregoing Act, Senate File 79, was published in the Hampton Chronicle, Hampton, Iowa, May 8, 1969 and in The Brooklyn Chronicle, Brooklyn, Iowa, May 8, 1969.

MELVIN D. SYNHORST, *Secretary of State.*