

## CHAPTER 249

## USE TAX ON TRUCKS

H. F. 122

AN ACT to repeal the use tax exemption for tangible personal property used in interstate transportation or commerce.

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

1 SECTION 1. Section four hundred twenty-three point four (423.4),  
2 Code 1973, is amended by striking subsection two (2).

1 SEC. 2. This Act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the  
3 Muscatine Journal, a newspaper published in Muscatine, Iowa, and  
4 in the Ames Daily Tribune, a newspaper published in Ames, Iowa.

Approved May 24, 1973.

I hereby certify that the foregoing Act, House File 122, was published in the Muscatine Journal, Muscatine, Iowa, May 29, 1973, and in the Ames Daily Tribune, Ames, Iowa, May 26, 1973.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 250

## HOMESTEAD AND MILITARY TAX CREDITS

S. F. 265

AN ACT relating to the method of filing reports on homestead tax credits and military service tax credits.

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

1 SECTION 1. Section four hundred twenty-five point four (425.4),  
2 Code 1973, is amended to read as follows:

3 **425.4 Certification to treasurer.** All claims which have been  
4 allowed by the board of supervisors shall be certified on or before  
5 August  $\frac{1}{2}$  first, in each year, by the county auditor to the county  
6 treasurer, which certificates shall list the name of each owner, legal  
7 description of the claimed homestead, and the assessed valuation of  
8 said homestead in an amount not to exceed twenty-five hundred dol-  
9 lars for each homestead total amount of dollars, listed by taxing dis-  
10 trict in the county, due for homestead tax credits claimed and allowed.  
11 The county treasurer shall forthwith certify to the department of  
12 revenue the total assessed valuation of all homesteads so certified in  
13 an amount not to exceed twenty-five hundred dollars for each heme-  
14 stead amount of dollars, listed by taxing district in the county, due for  
15 homestead tax credits claimed and allowed.

1 SEC. 2. Section four hundred twenty-six A point three (426A.3),  
2 Code 1973, is amended to read as follows:

3 **426A.3 Computation by auditor.** On or before August  $\frac{1}{2}$  first of  
4 each year the county auditor shall certify to the county treasurer all  
5 claims for military service tax exemptions which have been allowed by  
6 the board of supervisors. Such certificate shall list the name of each  
7 owner and the legal description of the property upon which military