

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

8 service tax exemption has been granted, or the nature of the property
 9 upon which such military service tax exemption has been allowed on
 10 property other than real estate total amount of dollars, listed by taxing
 11 district in the county, due for military service tax credits claimed and
 12 allowed. The county treasurer shall forthwith certify to the depart-
 13 ment of revenue the amount of taxes which would be levied upon each
 14 property net in excess of twenty-five mills on each dollar of assessed
 15 valuation, at the regular property rate imposed on other real and per-
 16 sonal property in the taxing district where such military service tax
 17 exemption has been granted, were such property subject to normal
 18 property taxation dollars, listed by taxing district in the county, due
 19 for military service tax credits claimed and allowed.

Approved July 6, 1973.

This Act was passed by the G. A. before July 1, 1973.

CHAPTER 251

TAX RELIEF FOR ELDERLY AND DISABLED

S. F. 376

AN ACT to provide property tax relief by providing a reimbursement for property taxes paid and rent constituting property taxes paid for persons sixty-five years of age or totally disabled, providing a penalty, and making an appropriation therefor.

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

1 SECTION 1. Chapter four hundred twenty-five (425), Code 1973,
 2 is amended by adding sections two (2) through twenty-two (22),
 3 inclusive, of this Act.

1 SEC. 2. NEW SECTION. **Additional tax credit.** In addition to the
 2 homestead tax credit allowed under section four hundred twenty-five
 3 point one (425.1), subsections one (1) through four (4), inclusive, of
 4 the Code, persons who own or rent their homesteads and who meet
 5 the qualifications provided in this Act are eligible for an extraordi-
 6 nary property tax reimbursement payable in September, 1974 and
 7 in September of any subsequent year.

1 SEC. 3. NEW SECTION. **Definitions.** As used in this Act, unless
 2 the context otherwise requires:

3 1. "Income" means the sum of Iowa net income as defined in sec-
 4 tion four hundred twenty-two point seven (422.7) of the Code, plus
 5 all of the following to the extent not already included in Iowa net
 6 income: capital gains, alimony, child support money, cash public
 7 assistance and relief, except property tax relief granted under this
 8 Act, the gross amount of any pension or annuity, including but not
 9 limited to railroad retirement benefits, all payments received under
 10 the federal social security act, and all military retirement and vet-
 11 eran's disability pensions, interest received from the state or federal
 12 government or any of its instrumentalities, workmen's compensation,
 13 the gross amount of disability income or "loss of time" insurance,
 14 and that part of net worth considered as income under subsection
 15 two (2) of this section. "Income" does not include gifts from non-
 16 governmental sources, or surplus foods or other relief in kind sup-