

CHAPTER 1141**PROPERTY TRANSFERS AND HOMESTEAD TAX CREDITS
UPON DISSOLUTION OF MARRIAGE***H.F. 666*

AN ACT to provide that a homestead tax credit claim need not be refiled when the homestead is transferred to one of the spouses pursuant to a dissolution of marriage.

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

Section 1. Section 425.2, unnumbered paragraph 2, Code 1987, is amended to read as follows:
Upon the filing and allowance of the claim, the claim shall be allowed on that homestead for successive years without further filing as long as the property is legally or equitably owned and used as a homestead by that person or that person's spouse on July 1 of each of those successive years. When the property is sold or transferred, the buyer or transferee who wishes to qualify shall refile for the credit. However, when the property is transferred as part of a distribution made pursuant to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to refile for the credit. Property divided pursuant to chapter 598 cannot be modified following the division of the property. An owner who ceases to use a property for a homestead shall provide written notice to the assessor by July 1 following the date on which the use is changed. A person who sells or transfers a homestead or the personal representative of a deceased person who had a homestead at the time of death, shall provide written notice to the assessor that the property is no longer the homestead of the former claimant.

Sec. 2. Section 598.21, subsection 8, paragraph k, Code 1987, is amended by inserting after unnumbered paragraph 2 the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Property divisions made under this chapter are not subject to modification.

Approved May 2, 1988

CHAPTER 1142**NAME CHANGES AS PART OF MARRIAGE DISSOLUTION
OR ANNULMENT DECREES***H.F. 2117*

AN ACT allowing certain name changes on an application for marriage or in divorce and annulment decrees.

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

Section 1. Section 595.5, Code 1987, is amended to read as follows:
595.5 SURNAME ADOPTED.

Upon marriage either A party may request on the application for a marriage license a name change to that of the other party or to some other surname mutually agreed upon by the parties. The names used on the marriage license shall become the legal names of the parties to the marriage. The marriage license shall contain a statement that when a name change is requested and affixed to the marriage license, the new name is the legal name of the requesting party. If a party requests a name change, other than a change of surname to that of the other spouse or to a hyphenated combination of the surnames of both spouses, the party shall

request approval of the court pursuant to chapter 674 and shall submit to the court the information required by section 674.2; and upon Upon approval of the court and solemnization of the marriage, the clerk of the district court shall send a certified copy of the return of marriage to the recorder's office in every county in this state where real property is owned by either of the parties. The judge may approve the name change. The new names and the immediate former names shall appear on the return of marriage, and the return of marriage shall be recorded in the miscellaneous records in the recorder's office. An individual can shall have only one legal name at any one time.

Sec. 2. NEW SECTION. 598.37 NAME CHANGE.

Either party to a marriage may request as a part of the decree of dissolution or decree of annulment a change in the person's name to either the name appearing on the person's birth certificate or to the name the person had immediately prior to the marriage. If a party requests a name change other than to the name appearing on the person's birth certificate or to the name the person had immediately prior to the marriage, the request shall be made under chapter 674.

Approved May 2, 1988

CHAPTER 1143

MODULAR HOME TAX EXEMPTIONS

H.F. 2458

AN ACT relating to the exemption from the state sales, services, and use taxes of the gross receipts from the sales of modular homes which are not attributable to the cost of the tangible personal property used in the processing of the modular homes.

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

Section 1. Section 422.45, Code Supplement 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 36. The gross receipts from the sale of a modular home, as defined in section 135D.1, to the extent of the portion of the purchase price of the modular home which is not attributable to the cost of the tangible personal property used in the processing of the modular home. For purposes of this exemption, the portion of the purchase price which is not attributable to the cost of the tangible personal property used in the processing of the modular home is forty percent.

Approved May 2, 1988