

CHAPTER 180

VETERANS BENEFITS AND INTERESTS

S.F. 462

AN ACT relating to veterans benefits, veterans preference, veterans claims, special veterans motor vehicle registration plates, reimbursement for military service tax exemption, and providing a penalty and applicability date.

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

DIVISION I VETERANS BENEFITS

Section 1. Section 19A.9, subsection 21, unnumbered paragraph 1, Code 1999, is amended to read as follows:

For veterans preference through a provision that ~~honorably separated veterans who served on active duty in the armed forces of the United States in any war, campaign or expedition for which a campaign badge or service medal has been authorized by the government of the United States as defined in section 35.1~~ shall have five points added to the grade or score attained in qualifying examinations for appointment to jobs.

Sec. 2. NEW SECTION. 35.1 DEFINITIONS.

As used in this chapter and chapters 35A through 35D:

1. "Commission" means the commission of veterans affairs created in section 35A.2.
2. a. "Veteran" means a resident of this state who served in the armed forces of the United States at any time during the following dates and who was discharged under honorable conditions:

- (1) World War I from April 6, 1917, through November 11, 1918.
- (2) Occupation of Germany from November 12, 1918, through July 11, 1923.
- (3) American expeditionary forces in Siberia from November 12, 1918, through April 30, 1920.
- (4) Second Haitian suppression of insurrections from 1919 through 1920.
- (5) Second Nicaragua campaign with marines or navy in Nicaragua or on combatant ships from 1926 through 1933.
- (6) Yangtze service with navy and marines in Shanghai or in the Yangtze valley from 1926 through 1927 and 1930 through 1932.
- (7) China service with navy and marines from 1937 through 1939.
- (8) World War II from December 7, 1941, through December 31, 1946.
- (9) Korean conflict from June 25, 1950, through January 31, 1955.
- (10) Vietnam conflict from February 28, 1961, through May 7, 1975.
- (11) Lebanon or Grenada service from August 24, 1982, through July 31, 1984.
- (12) Panama service from December 20, 1989, through January 31, 1990.
- (13) Persian Gulf conflict from August 2, 1990, through the date the president or the Congress of the United States declares a cessation of hostilities. However, if the United States Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf conflict, that date shall be substituted for August 2, 1990.

b. "Veteran" includes the following persons:

- (1) Former members of the reserve forces of the United States who served at least twenty years in the reserve forces after January 28, 1973, and who were discharged under honorable conditions. However, a member of the reserve forces of the United States who completed a minimum aggregate of ninety days of active federal service, other than training, and was discharged under honorable conditions, or was retired under Title X of the United States Code shall be included as a veteran.

(2) Former members of the Iowa national guard who served at least twenty years in the Iowa national guard after January 28, 1973, and who were discharged under honorable conditions. However, a member of the Iowa national guard who was activated for federal duty, other than training, for a minimum aggregate of ninety days, and was discharged under honorable conditions or was retired under Title X of the United States Code shall be included as a veteran.

(3) Former members of the active, oceangoing merchant marines who served during World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, who were discharged under honorable conditions.

(4) Former members of the women's air force service pilots and other persons who have been conferred veterans status based on their civilian duties during World War II in accordance with federal Pub. L. No. 95-202, 38 U.S.C. § 106.

Sec. 3. Section 35.8, Code 1999, is amended to read as follows:

35.8 MONEY COMPRISING FUND.

A war orphans educational aid fund is created as a separate fund in the state treasury under the control of the commission of veterans affairs. Any money hereafter appropriated for the purpose of aiding in the education of orphaned children of honorably discharged persons who served in the military or naval forces of the United States in World War I or World War II veterans, as provided by this chapter defined in section 35.1, shall be known as deposited in the war orphans educational aid fund.

Sec. 4. Section 35.9, unnumbered paragraph 1, Code 1999, is amended to read as follows:

The commission of veterans affairs may expend not more than six hundred dollars per year for any one child who has lived in the state of Iowa for two years preceding application for aid, and who is the child of a person who died ~~during World War I between the dates of April 6, 1917, and June 2, 1921, or during World War II between the dates of September 16, 1940, and December 31, 1946, both dates inclusive, or the Korean Conflict between June 25, 1950, and January 31, 1955, both dates inclusive, or the Vietnam Conflict between August 5, 1964, and May 7, 1975, both dates inclusive, or the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive, while serving in the during active federal military or naval forces service while serving in the armed forces or during active federal military service in the Iowa national guard or other military component~~ of the United States, ~~to include members of the reserve components performing service or duties required or authorized under chapter 39, United States Code and Title 32, United States Code, sections 502 through 505, and active state service required or authorized under chapter 29A, or as a result of such service,~~ to defray the expenses of tuition, matriculation, laboratory and similar fees, books and supplies, board, lodging, and any other reasonably necessary expense for ~~such the~~ child or children incident to attendance in this state at an educational or training institution of college grade, or in a business or vocational training school with standards approved by the commission of veterans affairs. ~~However, if Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990.~~

Sec. 5. Section 35A.8, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 4. a. The executive director shall provide for the administration of the bonus authorized in this subsection. The commission shall adopt rules, pursuant to chapter 17A, as necessary to administer this subsection including, but not limited to, application procedures, investigation, approval or disapproval, and payment of claims.

b. (1) Each person who served on active duty in the active, oceangoing merchant marine service of the United States, at any time between December 7, 1941, and December 31, 1946, both dates inclusive, and who served for a period of not less than one hundred twenty days

on or before December 31, 1946, and who at the time of entering into the merchant marine service was a legal resident of the state of Iowa, and who had maintained the person's residence in this state for a period of at least six months immediately before entering the merchant marine service, and was honorably discharged or separated from the merchant marine service, is entitled to receive from moneys appropriated for that purpose the sum of twelve dollars and fifty cents for each month that the person was on active duty in the merchant marine service, all before December 31, 1946, not to exceed a total sum of five hundred dollars. Compensation for a fraction of a month shall not be considered unless the fraction is sixteen days or more, in which case the fraction shall be computed as a full month.

(2) A person is not entitled to compensation pursuant to this subsection if the person received a bonus or compensation similar to that provided in this subsection from another state.

(3) A person is not entitled to compensation pursuant to this subsection if the person was on active duty in the merchant marine service after December 7, 1941, and the person refused on conscientious, political, religious, or other grounds, to be subject to military discipline.

(4) The surviving unremarried widow or widower, child or children, mother, father, or person standing in loco parentis, in the order named and none other, of any deceased person, shall be paid the compensation that the deceased person would be entitled to pursuant to this subsection, if living, but if any person has died or shall die, or is disabled, from service-connected causes incurred during the period and in the area from which the person is entitled to receive compensation pursuant to this subsection, the person or the first survivor as designated by this subsection and in the order named, shall be paid five hundred dollars, regardless of the length of service.

c. A person who knowingly makes a false statement relating to a material fact in supporting an application under this subsection is guilty of a serious misdemeanor. A person convicted pursuant to this subsection shall forfeit all benefits to which the person may have been entitled under this subsection.

d. All payments and allowances made under this subsection shall be exempt from taxation and from levy and sale on execution.

e. The bonus compensation authorized under this subsection shall be paid from moneys appropriated for that purpose.

Sec. 6. Section 35B.3, Code 1999, is amended to read as follows:

35B.3 COUNTY COMMISSION OF VETERAN AFFAIRS.

The county commission of veteran affairs shall consist of either three or five persons, as determined by the board of supervisors, all of whom shall be ~~honorably discharged persons who served in the military or naval forces of the United States in any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive; World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive; the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive; the Vietnam Conflict at any time between December 22, 1961, and May 7, 1975, both dates inclusive; and the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive. However, if Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990 veterans as defined in section 35.1.~~ If possible, each member of the commission shall be a veteran of a different ~~war or conflict, so as to divide membership among the persons who served in World War I, World War II, the Korean Conflict, the Vietnam Conflict, and the Persian Gulf Conflict; however, military action.~~ However, this qualification does not preclude membership to a veteran who served in more than one of the ~~wars or conflicts~~ military actions.

Sec. 7. Section 35B.10, unnumbered paragraph 1, Code 1999, is amended to read as follows:

All claims certified by the commission shall be reviewed by the board of supervisors and the county auditor shall issue warrants in payment of the claims. All applications, investigation reports and case records are privileged communications and shall be held confidential, subject to use and inspection only by persons authorized by law in connection with their official duties relating to financial audits and the administration of this chapter. However, the county commission of veteran affairs shall prepare and file in the office of the county auditor on or before the thirtieth day of each January, April, July and October a report showing the ~~names and addresses~~ case numbers of all recipients receiving assistance under this chapter, together with the amount paid to each during the preceding quarter. Each report so filed shall be securely fixed in a record book to be used only for such reports made under this chapter.

Sec. 8. Section 35B.13, Code 1999, is amended to read as follows:

35B.13 BURIAL — EXPENSES.

The commission is responsible for the interment in a suitable cemetery of the body of any ~~honorably discharged person who served in the military or naval forces of the United States during any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive; World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive; the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive; the Vietnam Conflict at any time between December 22, 1961, and May 7, 1975, both dates inclusive; and the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive; veteran, as defined in section 35.1,~~ or the spouse, surviving spouse, or child of the person, if the person has died without leaving sufficient means to defray the funeral expenses. ~~However, if Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990.~~ The commission may pay the expenses in a sum not exceeding an amount established by the board of supervisors.

Sec. 9. Section 35B.14, unnumbered paragraph 1, Code 1999, is amended to read as follows:

The board of supervisors of each county may appropriate moneys for the food, clothing, shelter, utilities, medical benefits, and funeral expenses of ~~honorably discharged, indigent persons who served in the military or naval forces of the United States in any war including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive; World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive; the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive; the Vietnam Conflict at any time between December 22, 1961, and May 7, 1975, both dates inclusive; and the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive; veterans, as defined in section 35.1,~~ and their indigent spouses, surviving spouses, and minor children not over eighteen years of age, having a legal residence in the county. ~~However, if Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990.~~

Sec. 10. Section 35B.16, Code 1999, is amended to read as follows:

35B.16 MARKERS FOR GRAVES.

The county commission of veteran affairs may furnish a suitable and appropriate metal marker for the grave of each ~~honorably discharged person, who served in the military or~~

naval forces of the United States during any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive; World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive; the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive; the Vietnam Conflict at any time between December 22, 1961, and May 7, 1975, both dates inclusive; and the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive; and veteran, as defined in section 35.1, who is buried within the limits of the county, to. The marker shall be placed at the individual's grave to permanently mark and designate the grave for memorial purposes. The expenses shall be paid from any funds raised as provided in this chapter. If Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990.

Sec. 11. Section 35C.3, Code 1999, is amended to read as follows:

35C.3 DUTY TO INVESTIGATE AND APPOINT.

When any preferred person ~~shall apply~~ applies for appointment or employment under this chapter, the officer, board, or person whose duty it is or may be to appoint or employ ~~some a~~ a person to fill ~~such the~~ the position or place shall, before appointing or employing ~~anyone a~~ a person to fill ~~such the~~ the position or place, make an investigation as to the qualifications of ~~said the~~ the applicant for ~~such the~~ the place or position, and if the applicant is of good moral character and can perform the duties of ~~said the~~ the position ~~so~~ applied for, ~~as hereinbefore provided, said the~~ the officer, board, or person shall appoint ~~said the~~ the applicant to ~~such the~~ the position, place, or employment. ~~Said The~~ The appointing officer, board, or person shall set forth in writing and file for public inspection; the specific grounds upon which it is ~~held that the~~ held ~~the person appointed is entitled to said appointment, or in the case such appointment is refused, the specific grounds for the refusal thereof refused to appoint the person. Within ten days after an appointment is refused, the appointing officer, board, or person shall notify the unsuccessful applicant in writing of the specific grounds for refusal.~~

Sec. 12. NEW SECTION. 35C.5A ARBITRATION.

In addition to the remedies provided in sections 35C.4 and 35C.5, a person belonging to a class of persons qualifying for a preference may submit any refusal to allow a preference, or any reduction of the person's salary as described in section 35C.4, to arbitration within sixty days after written notification of the refusal or reduction. Within ten days after any submission, an arbitrator shall be selected by a committee that includes one member chosen by the person refused preference, one member chosen by the appointing officer, board, or person, and one member who shall be a disinterested party selected by the other two members of the committee. A list of qualified arbitrators may be obtained from the American arbitration association or other recognized arbitration organization or association. The decision of the arbitrator shall be final and binding on the parties.

Sec. 13. Section 37.10, unnumbered paragraph 1, Code 1999, is amended to read as follows:

Each commissioner shall be ~~an honorably discharged soldier, sailor, marine, airman, or coast guard member~~ a veteran, as defined in section 35.1, and be a resident of the county in which the memorial hall or monument is located.

Sec. 14. Section 282.6, unnumbered paragraph 1, Code 1999, is amended to read as follows:

Every school shall be free of tuition to all actual residents between the ages of five and twenty-one years and to resident ~~honorably discharged soldiers, sailors, and marines~~ veterans as defined in section 35.1, as many months after becoming twenty-one years of age as they have spent in the ~~military or naval service~~ armed forces of the United States before they

became twenty-one, provided, however, fees may be charged covering instructional costs for a summer school or drivers education program. The board of education may, in a hardship case, exempt a student from payment of the above fees. Every person, however, who shall attend any school after graduation from a four-year course in an approved high school or its equivalent shall be charged a sufficient tuition fee to cover the cost of the instruction received by such the person.

Sec. 15. Section 321.34, Code 1999, is amended by adding the following new subsection: NEW SUBSECTION. 15. LEGION OF MERIT SPECIAL PLATES. The owner of a motor vehicle subject to registration under section 321.109, subsection 1, light delivery truck, panel delivery truck, or pickup who has been awarded the legion of merit may, upon written application to the department and presentation of satisfactory proof of the award of the legion of merit as established by the Congress of the United States, order special registration plates with a legion of merit processed emblem. The emblem shall be designed by the department in cooperation with the adjutant general and shall signify that the owner was awarded the legion of merit. The application is subject to approval by the department, in consultation with the adjutant general. The special plates shall be issued at no charge and are subject to an annual registration fee of fifteen dollars. The county treasurer shall validate the special plates in the same manner as regular registration plates are validated under this section.

The surviving spouse of a person who was issued special plates under this subsection may continue to use or apply for and use the special plates subject to registration of the special plates in the surviving spouse's name and upon payment of the annual registration fee. If the surviving spouse remarries, the surviving spouse shall return the special plates to the department and the department shall issue regular registration plates to the surviving spouse.

Sec. 16. Section 331.608, subsection 8, Code 1999, is amended to read as follows:

8. As used in this section, "veteran" means a ~~man or woman~~ veteran as defined in section 35.1 who enlisted or was inducted from the county, resided at any time in the county, or is buried in the county ~~and who served as a member of a branch of the armed forces of the United States of America, as a member of the merchant marine during the time of war, during the Korean Conflict beginning June 25, 1950, and ending January 31, 1955, both dates inclusive, or during the Vietnam Conflict beginning August 5, 1964, and ending June 30, 1973, both dates inclusive, or as a member of the armed forces of a country allied with the United States of America or the armed forces of Iowa or another state or territory.~~

Sec. 17. Section 400.10, Code 1999, is amended to read as follows:

400.10 PREFERENCES.

In all examinations and appointments under this chapter, other than promotions and appointments of chief of the police department and chief of the fire department, ~~honorably discharged veterans from the military or naval forces of the United States in any war in which the United States has been engaged, including the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, the Vietnam Conflict beginning August 5, 1964, and ending May 7, 1975, both dates inclusive, and the Persian Gulf Conflict beginning August 2, 1990, and ending on the date specified by the president or the Congress of the United States as the date of permanent cessation of hostilities, both dates inclusive, and as defined in section 35.1,~~ who are citizens and residents of this state, shall have five points added to the veteran's grade or score attained in qualifying examinations for appointment to positions and five additional points added to the grade or score if the veteran has a service-connected disability or is receiving compensation, disability benefits or pension under laws administered by the veterans administration. ~~However, if the Congress of the United States enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict to determine the eligibility of a veteran for military benefits as a veteran of the Persian Gulf Conflict, the date enacted by the Congress of the United States~~

~~shall be substituted for August 2, 1990.~~ An honorably discharged veteran who has been awarded the Purple Heart for disabilities incurred in action shall be considered to have a service-connected disability. However, the points shall be given only upon passing the exam and shall not be the determining factor in passing.

~~For the purposes of this section World War II shall be from December 7, 1941, to December 31, 1946, both dates inclusive.~~

Sec. 18. Section 427.3, subsections 1, 2, and 3, Code 1999, are amended to read as follows:

1. The property, not to exceed two thousand seven hundred seventy-eight dollars in taxable value of any ~~honorably discharged soldier, sailor, marine, or nurse~~ veteran, as defined in section 35.1, of the first World War.

2. The property, not to exceed one thousand eight hundred fifty-two dollars in taxable value of an honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged ~~soldier, sailor, marine, or nurse of the second World War from December 7, 1941, to December 31, 1946, army of occupation in Germany from November 12, 1918, to July 11, 1923, American expeditionary forces in Siberia from November 12, 1918, to April 30, 1920, second Nicaraguan campaign with the navy or marines in Nicaragua or on combatant ships 1926-1933, second Haitian suppression of insurrections 1919-1920, navy and marine operations in China 1937-1939 and Yangtze service with navy and marines in Shanghai or in the Yangtze Valley 1926-1927 and 1930-1932 or of the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, or those who served on active duty during the Vietnam Conflict beginning December 22, 1961, and ending May 7, 1975, both dates inclusive, or those who served on active duty during the Persian Gulf Conflict at any time between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, both dates inclusive~~ veteran, as defined in section 35.1. However, if Congress enacts a date different from August 2, 1990, as the beginning of the Persian Gulf Conflict for purposes of determining whether a veteran is entitled to receive military benefits as a veteran of the Persian Gulf Conflict, that date shall be substituted for August 2, 1990. For the purposes of this section, "active duty" means full-time duty in the armed forces of the United States, excluding active duty for training purposes only and excluding any period a person was assigned by the armed forces to a civilian institution for a course of education or training which was substantially the same as established courses offered to civilians, or as a cadet or midshipman, however enrolled, at one of the service academies.

3. Where the word "~~soldier~~ veteran" appears in this chapter, it includes, without limitation, the members of the United States air force and the United States merchant marine.

Sec. 19. Section 427.4, Code 1999, is amended to read as follows:

427.4 EXEMPTIONS TO RELATIVES.

In case any person in the foregoing classifications does not claim ~~any such~~ the exemption from taxation, it shall be allowed in the name of ~~such the~~ person to the same extent on the property of any one of the following persons in the order named:

1. The spouse, or surviving spouse remaining unmarried, of ~~any such soldier, sailor, marine, or nurse~~ a veteran, as defined in section 35.1, where they are living together or were living together at the time of the death of ~~such person~~ the veteran.

2. The parent whose spouse is deceased and who remains unmarried, of ~~any such soldier, sailor, marine, or nurse~~ a veteran, as defined in section 35.1, whether living or deceased, where ~~such the~~ parent is, or was at the time of death of the ~~soldier, sailor, marine, or nurse~~ veteran, dependent on ~~such person~~ the veteran for support.

3. The minor child, or children owning property as tenants in common, of ~~any such a~~ deceased soldier, sailor, marine, or nurse veteran, as defined in section 35.1.

No more than one tax exemption shall be allowed under this section or section 427.3 in the name of ~~any honorably discharged soldier, sailor, marine, or nurse~~ a veteran, as defined in section 35.1.

Sec. 20. Section 483A.24, subsection 13, Code 1999, is amended to read as follows:

13. Upon payment of the fee of thirty dollars for a lifetime hunting and fishing combined license, the department shall issue a hunting and fishing combined license to a resident of Iowa who is a veteran, as defined in section 35.1, who was disabled ~~during the period of a veteran's service listed in this subsection~~ or who was a prisoner of war during that veteran's military service. The department shall prepare an application to be used by a person requesting a hunting and fishing combined license under this subsection. The commission of veterans affairs shall assist the department in verifying the status or claims of applicants under this subsection. As used in this subsection, "veteran" means ~~a person who is a resident of Iowa and who served in the armed forces of the United States of America at any time during World War I between the dates of April 6, 1917, and July 2, 1921, World War II between the dates of December 7, 1941, and December 31, 1946, the Korean Conflict between the dates of June 27, 1950, and January 31, 1955, the Vietnam Conflict between August 5, 1964, and May 7, 1975, or the Persian Gulf Conflict between August 2, 1990, and the date the president or the Congress of the United States declares a permanent cessation of hostilities, all dates inclusive, and~~ "disabled" means entitled to compensation under the United States Code, Title 38, chapter 11.

Sec. 21. Section 35.7, Code 1999, is repealed.

DIVISION II MILITARY SERVICE PROPERTY TAX CREDIT AND EXEMPTION

Sec. 22. Section 25B.7, subsection 2, paragraph c, Code 1999, is amended to read as follows:

c. Military service property tax credit and exemption pursuant to chapter 426A and sections 427.3 through 427.7, to the extent of six dollars and ~~seventy five~~ ninety-two cents per thousand dollars of assessed value of the exempt property.

Sec. 23. Section 426A.2, Code 1999, is amended to read as follows:

426A.2 MILITARY SERVICE TAX CREDIT.

The moneys shall be apportioned each year so as to replace all or a portion of the tax which would be due on property eligible for military service tax exemption in the state, if the property were subject to taxation, the amount of the credit to be not more than six dollars and ~~seventy five~~ ninety-two cents per thousand dollars of assessed value of property which would be subject to the tax, except for the military service tax exemption.

Sec. 24. Division II of this Act applies to the military service property tax exemption claims allowed on or after January 1, 2000.

Approved May 25, 1999