## 425.32 Disallowance of certain claims for credit.

A claim for credit for property taxes due shall be disallowed if the department of revenue finds that the claimant or a person of the claimant's household received title to the homestead primarily for the purpose of receiving benefits under this subchapter.

 $\begin{array}{l} [C75,\,77,\,79,\,81,\,\$425.32] \\ 2018\,\,Acts,\,ch\,\,1041,\,\$127;\,2021\,\,Acts,\,ch\,\,41,\,\$29,\,36 \\ \text{Referred to in }\$25B.7,\,427.9 \end{array}$