

541B.6 Tax considerations.

The state income tax treatment of a first-time homebuyer savings account shall be as provided in [section 422.7, subsection 41](#), and [section 422.9, subsection 2](#), paragraph “k”.

[2017 Acts, ch 116, §8](#)

For future amendment to this section, effective on or after January 1, 2023, contingent upon meeting certain net general fund revenue criteria, see 2018 Acts, ch 1161, §132 – 134