

**217.39 Persecuted victims of World War II — reparations — heirs.**

Notwithstanding any other law of this state, payments paid to and income from lost property of a victim of persecution for racial, ethnic, or religious reasons by Nazi Germany or any other Axis regime or as an heir of such victim which is described in [section 422.7, subsection 35](#), Code 2018, shall not be considered as income or an asset for determining the eligibility for state or local government benefit or entitlement programs. The proceeds are not subject to recoupment for the receipt of governmental benefits or entitlements, and liens, except liens for child support, are not enforceable against these sums for any reason.

[2000 Acts, ch 1103, §1, 3; 2018 Acts, ch 1161, §100, 133, 134; 2021 Acts, ch 177, §1](#)

2018 amendment to this section is effective January 1, 2023, and applies to tax years beginning on or after that date; [2018 Acts, ch 1161, §100, 133, 134; 2021 Acts, ch 177, §1](#)

Section amended