

**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 27](#).

[2017 Acts, ch 116, §8](#); [2018 Acts, ch 1161, §132 – 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, §133, 134; [2021 Acts, ch 177, §1](#)