

House Amendment 1822

Amendment Text

PAG LIN

1 1 Amend [House File 726](#) as follows:
1 2 #1. Page 5, by inserting before line 23 the
1 3 following:
1 4 "Sec. 100. Section [425.23](#), subsection 1, paragraph
1 5 a, Code 1997, is amended to read as follows:
1 6 a. The tentative credit or reimbursement for a
1 7 claimant described in section 425.17, subsection 2,
1 8 paragraph "a",

~~and paragraph "b" if no appropriation~~

1 9

~~is made to the fund created in section 425.40~~

~~shall be~~

1 10 determined in accordance with the following schedule:
1 11 Percent of property taxes
1 12 due or rent constituting
1 13 property taxes paid
1 14 If the household allowed as a credit or
1 15 income is: reimbursement:
1 16 \$ 0 5,999.99..... 100%
1 17 6,000 6,999.99..... 85
1 18 7,000 7,999.99..... 70
1 19 8,000 9,999.99..... 50
1 20 10,000 11,999.99..... 35
1 21 12,000 13,999.99..... 25

1 22 Sec. 101. Section [425.23](#), subsection 1, paragraph
1 23 b, Code 1997, is amended by striking the paragraph and
1 24 inserting in lieu thereof the following:

1 25 b. The tentative credit or reimbursement for a
1 26 claimant described in section 425.17, subsection 2,
1 27 paragraph "b", shall be determined in accordance with
1 28 the following schedule:

1 29 Percent of property taxes
1 30 due or rent constituting
1 31 property taxes paid
1 32 If the household allowed as a credit or
1 33 income is: reimbursement:
1 34 \$ 0 5,999.99.....100%
1 35 6,000 6,999.99..... 85
1 36 7,000 7,999.99..... 70
1 37 8,000 9,999.99..... 50
1 38 10,000 11,999.99..... 35
1 39 12,000 13,999.99..... 25

1 40 Sec. 102. Section [425.23](#), subsection 3, paragraph
1 41 a, Code 1997, is amended to read as follows:

1 42 a. A person who is eligible to file a claim for
1 43 credit for property taxes due and who has a household
1 44 income of six thousand dollars or less and who has an
1 45 unpaid special assessment levied against the homestead
1 46 may file a claim for a special assessment credit with
1 47 the county treasurer. The department shall provide to
1 48 the respective treasurers the forms necessary for the
1 49 administration of this subsection. The claim shall be
1 50 filed not later than September 30 of each year. Upon
2 1 the filing of the claim, interest for late payment

2 2 shall not accrue against the amount of the unpaid
2 3 special assessment due and payable. The claim filed
2 4 by the claimant constitutes a claim for credit of an
2 5 amount equal to the actual amount due upon the unpaid
2 6 special assessment, plus interest, payable during the
2 7 fiscal year for which the claim is filed against the
2 8 homestead of the claimant.

~~However, where the~~

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~~claimant is an individual described in section 425.17,~~

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~~subsection 2, paragraph "b", and the tentative credit~~

2 11

~~is determined according to the schedule in section~~

2 12

~~425.23, subsection 1, paragraph "b", subparagraph (2),~~

2 13

~~the claim filed constitutes a claim for credit of an~~

2 14

~~amount equal to one half of the actual amount due and~~

2 15

~~payable during the fiscal year.~~

- The treasurer shall

2 16 certify to the director of revenue and finance not
2 17 later than October 15 of each year the total amount of
2 18 dollars due for claims allowed. The amount of
2 19 reimbursement due each county shall be paid by the
2 20 director of revenue and finance by November 15 of each
2 21 year, drawn upon warrants payable to the respective
2 22 treasurer. There is appropriated annually from the
2 23 general fund of the state to the department of revenue
2 24 and finance an amount sufficient to carry out the
2 25 provisions of this subsection. The treasurer shall
2 26 credit any moneys received from the department against
2 27 the amount of the unpaid special assessment due and
2 28 payable on the homestead of the claimant."

2 29 #2. Page 5, by inserting after line 34 the
2 30 following:

2 31 "Sec. 105. Section [425.40](#), subsection 1, Code
2 32 1997, is amended to read as follows:

2 33

~~1.~~

- A low-income tax credit and reimbursement fund

2 34 is created. There is appropriated annually from the
2 35 general fund of the state to the department of revenue
2 36 and finance to be credited to the low-income tax
2 37 credit and reimbursement fund, from funds not
2 38 otherwise appropriated, an amount sufficient to
2 39 implement this division for claimants described in
2 40 section 425.17, subsection 2, paragraph "b".

2 41 Sec. 106. Section [425.40](#), subsection 2, Code 1997,

2 42 is amended by striking the subsection."
2 43 #3. Page 6, line 2, by striking the word and
2 44 figures "8, and 9" and inserting the following: "100,
2 45 101, 102, 8, 9, 105, and 106".
2 46 #4. Title page, line 3, by inserting after the
2 47 word "service," the following: "low-income,".
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2 50 _____
3 1 [RICHARDSON](#) of Warren

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3 5 [BELL](#) of Jasper

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3 8 _____
3 9 [SCHRADER](#) of Marion

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3 12 _____
3 13 [BRAND](#) of Tama

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3 16 _____
3 17 [BUKTA](#) of Clinton

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3 20 _____
3 21 [BURNETT](#) of Story

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3 24 _____
3 25 [CATALDO](#) of Polk

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3 28 _____
3 29 [CHAPMAN](#) of Linn

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3 32 _____
3 33 [CHIODO](#) of Polk

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3 36 _____
3 37 [COHOON](#) of Des Moines

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3 40 _____
3 41 [CONNORS](#) of Polk

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3 44 _____
3 45 [DODERER](#) of Johnson

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3 48 _____
3 49 [DOTZLER](#) of Black Hawk

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4 2 _____
4 3 [DREES](#) of Carroll

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4 6 _____
4 7 [FALCK](#) of Fayette

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4 10 _____
4 11 [FALLON](#) of Polk
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4 14 _____
4 15 [FOEGE](#) of Linn
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4 18 _____
4 19 [FORD](#) of Polk
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4 22 _____
4 23 [FREVERT](#) of Palo Alto
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4 26 _____
4 27 [HOLVECK](#) of Polk
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4 30 _____
4 31 [HUSER](#) of Polk
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4 34 _____
4 35 [JOCHUM](#) of Dubuque
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4 38 _____
4 39 [KINZER](#) of Scott
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4 42 _____
4 43 [KOENIGS](#) of Mitchell
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4 46 _____
4 47 [KREIMAN](#) of Davis
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4 50 _____
5 1 [LARKIN](#) of Lee
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5 4 _____
5 5 [MASCHER](#) of Johnson
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5 9 [MAY](#) of Worth
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5 12 _____
5 13 [MERTZ](#) of Kossuth
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5 16 _____
5 17 [MORELAND](#) of Wapello
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5 21 [MUNDIE](#) of Webster
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5 24 _____
5 25 [MURPHY](#) of Dubuque

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5 28 _____
5 29 [MYERS](#) of Johnson
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5 32 _____
5 33 [O'BRIEN](#) of Boone
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5 36 _____
5 37 [OSTERHAUS](#) of Jackson
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5 40 _____
5 41 [REYNOLDS-KNIGHT](#) of Van Buren
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5 44 _____
5 45 [BERNAU](#) of Story
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5 48 _____
5 49 [SCHERRMAN](#) of Dubuque
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6 2 _____
6 3 [SHOULTZ](#) of Black Hawk
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6 6 _____
6 7 [TAYLOR](#) of Linn
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6 10 _____
6 11 [THOMAS](#) of Clayton
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6 14 _____
6 15 [WARNSTADT](#) of Woodbury
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6 19 [WEIGEL](#) of Chickasaw
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6 22 _____
6 23 [WHITEAD](#) of Woodbury
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6 26 _____
6 27 [WISE](#) of Lee
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6 30 _____
6 31 [WITT](#) of Black Hawk
6 32 [HF 726.3](#)01 77
6 33 mg/cf/28