

House Amendment 1235

PAG LIN

1 1 Amend House File 725 as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 <Section 1. Section 422.7, Code 2009, is amended
1 5 by adding the following new subsection:
1 6 NEW SUBSECTION. 54. Subtract, to the extent not
1 7 otherwise deducted, the amount of costs directly
1 8 attributable to a residential relocation of the
1 9 taxpayer made necessary due to a natural disaster for
1 10 which the president of the United States declares a
1 11 disaster.>
1 12 #2. Page 1, by inserting after line 14 the
1 13 following:
1 14 <Sec. _____. EFFECTIVE AND RETROACTIVE APPLICABILITY
1 15 DATES. The section of this Act amending section
1 16 422.7, being deemed of immediate importance, takes
1 17 effect upon enactment and applies retroactively to
1 18 January 1, 2008, for tax years beginning on or after
1 19 that date.>
1 20 #3. Title page, line 1, by striking the words
1 21 <emergency assistance immunity> and inserting the
1 22 following: <assistance and tax exemptions and
1 23 providing effective and retroactive applicability
1 24 dates>.
1 25 #4. By renumbering as necessary.
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1 29 WAGNER of Linn
1 30 HF 725.201 83
1 31 tm/rj/23015
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