

Overview of Iowa Veterans Programs

ISSUE

This **Issue Review** provides an analysis and review of veterans programs administered by the Department of Veterans Affairs that provide direct care and assistance for Iowa veterans from 2008 to the present. This **Issue Review** does not include any analysis or review of veterans tax credits or exemptions, the Iowa Veterans Home, the Veterans License Fee Fund, or the federal Veterans Administration (VA) medical care system.

AFFECTED AGENCIES

Iowa Departments of Veterans Affairs, Department of Revenue, the Iowa Lottery Authority, and the Iowa Finance Authority

CODE AUTHORITY

Iowa Code chapter [35A](#)
Iowa Code sections [16.54](#), [99G.9A](#), [422.7](#), [422.12L](#)
Iowa Administrative Rules Chapter [801](#)

BACKGROUND

Generally, in regard to Iowa veterans programs, eligible veterans include residents of Iowa that served in the armed forces of the United States during regular or federal active duty, former members of the reserve forces of the United States, and former members of the Iowa national guard. Specific details on the definition of a veteran can be found at Iowa Code section [35.1\(2\)](#) and additional definitions of a veteran may apply to specific sections or chapters of the Code. The [Iowa Department of Veterans Affairs](#) or a county veterans affairs office can provide more information as to whether an individual qualifies for a specific benefit.

According to the U.S. Department of Veterans Affairs, the total number of veterans has been declining nationally.¹ The U.S. Department of Veterans Affairs, Office of the Actuary, reported that the overall veterans population was approximately 23.0 million in FY 2010. By FY 2040, the population is projected to be approximately 14.5 million, a decrease of approximately 37.0%. During this same time period, the number of Vietnam veterans has decreased from 7.7 million to 1.3 million and the number of Gulf War era veterans has increased from 5.6 million to 8.0 million. According to data from the 2011 American Community Survey prepared by the National Center for Veterans Analysis and Statistics in March 2013, the largest living cohort of male veterans (34.9%) served during the Vietnam Era (August 1964 to April 1975) while the largest living cohort of female veterans (27.7%) served during the second Gulf War (September 2001 or later). In addition, the median age of male veterans was 64 years in 2011, while the median age for female veterans was 49 years.

The overall number of veterans in Iowa has decreased from 238,236 in 2012 to 233,815 in 2013, a reduction of 4,421 (1.9%). This number continues to decline as the World War II, Korea, and older

¹ http://www.va.gov/vetdata/Veteran_Population.asp

Vietnam veterans pass away. As of September 30, 2013, Iowa had 233,815 veterans including 176,032 from a period of wartime and 57,782 from a period of peacetime. Female veterans make up 7.6% of Iowa veterans and 92.4% are male.² The following is a breakout of the wartime veterans:³

- Gulf War Era⁴ - 58,395 (32.4%)
- Vietnam War - 83,121 (46.1%)
- Korean Conflict - 24,628 (13.7%)
- World War II - 14,055 (7.8%)

From the 2008 census to the 2013 census, Iowa's total population grew by 73,682. From 2008 to 2013, Iowa's veterans population decreased by 12,030. **Attachment A** compares 2013 census and 2013 veterans data to 2008 census and 2008 veterans data. The following table is a summary of that data showing the top five counties with veterans populations from 2008 and 2013.

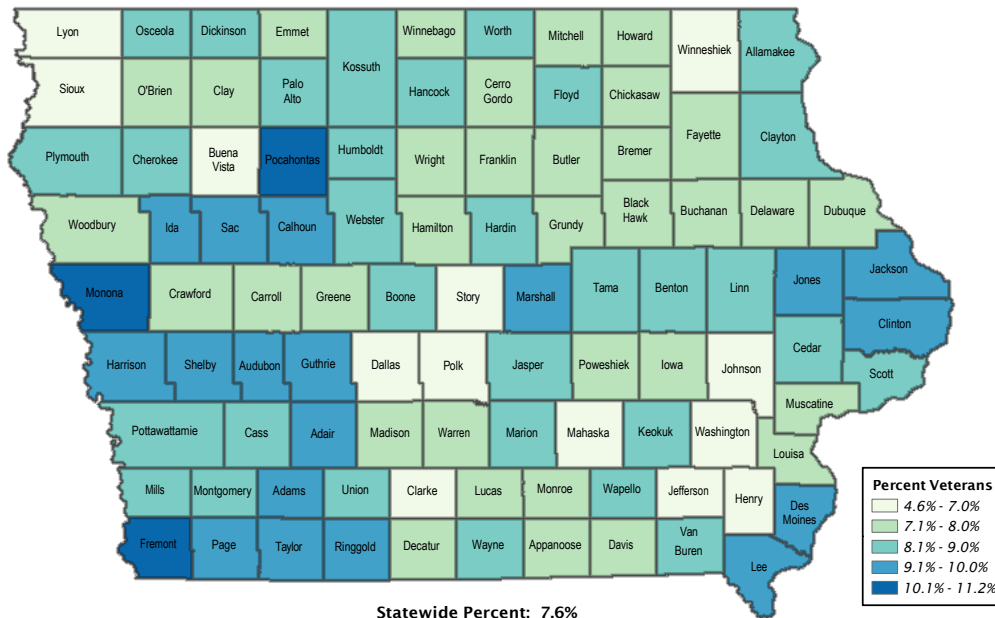
Counties With The Largest Veterans Populations

	2008 Census Population	2008 Veterans Population	Percent of Population		2013 Census Population	2013 Veterans Population	Percent of Population
Pocahontas	7,510	998	13.29%	Pocahontas	7,154	804	11.24%
Calhoun	9,845	1,200	12.19%	Monona	9,121	1,015	11.12%
Sac	10,475	1,223	11.68%	Fremont	7,080	760	10.73%
Adair	7,747	888	11.46%	Jones	20,611	2,050	9.95%
Monona	9,350	1,035	11.07%	Taylor	6,161	609	9.88%

Iowa veterans make up 7.6% of the overall State population and 7.0% of the national veterans population. The following map shows the 2013 veterans population by county, as reported by the U.S. Department of Veterans Affairs.

Veterans as a Percent of Total Population

2013



² As reported by the U.S. Department of Veterans Affairs.

³ Numbers do not tie to total wartime veterans because some may have been in multiple conflicts and some may have served Stateside during the conflict and were not in theater.

⁴ Includes Operation Desert Shield and Operation Desert Storm.

NEW LEGISLATION - HOME BASE IOWA

During the 2014 Legislative Session, [SF 303](#) (Military Retirement Pay Tax Exemption Act) was enacted in an effort to make Iowa more attractive to veterans returning home from military service by exempting federal retirement pay received for military service and survivor benefits from State individual income tax. [Senate File 2352](#) (Disabled Veteran Property Tax Exemption Act) was also enacted during 2014 and provides an additional homestead tax credit for disabled veterans. The Act changes the eligibility for the credit to include any eligible veteran, including former members of the National Guard of any state, with a permanent and total service-connected disability as certified by the U.S. Department of Veterans Affairs. The credit is also extended to surviving spouses or a child that meet specific criteria.

In addition to the new programs enacted during the 2014 Legislative Session, Iowa has other programs serving Iowa's veterans that have been available since the early 2000s. **Attachment B** is a comprehensive list of Veterans and Military Benefits provided in the State of Iowa. The following programs are reviewed in the remainder of the *Issue Review*:

- Veterans Trust Fund
- Injured Veterans Grant Program
- County Allocation Program
- Military Home Ownership Assistance Program
- Veterans Cemetery

The following table is a summary of historical funding, from all sources, for the Department of Veterans Affairs Programs.

Appropriations From All Funding Sources for the Department of Veterans Affairs Programs							
	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
General Fund							
Department of Veterans Affairs	\$1,199,329	\$ 1,067,170	\$ 960,453	\$ 998,832	\$1,025,819	\$1,095,951	\$1,095,951
FTEs	15.98	17.20	14.79	15.00	12.51	13.00	13.00
Military Home Ownership Assistance	\$ 0	\$ 0	\$ 0	\$ 0	\$1,600,000	\$1,600,000	\$2,500,000
County Allocation Program	585,599	990,000	900,000	990,000	990,000	990,000	990,000
War Orphans Educational Assistance	25,785	22,944	12,731	12,416	12,416	0	0
Injured Veterans Grant Program	0	0	1,000,000	0	0	0	0
	<u>\$1,810,713</u>	<u>\$ 2,080,114</u>	<u>\$ 2,873,184</u>	<u>\$2,001,248</u>	<u>\$3,628,235</u>	<u>\$3,685,951</u>	<u>\$4,585,951</u>
Merchant Marine Fund							
County Allocation Program	\$ 0	\$ 0	\$ 90,000	\$ 0	\$ 0	\$ 0	\$ 0
Rebuild Iowa Infrastructure Fund (RIIF)							
Military Home Ownership Assistance	\$1,600,000	\$ 1,600,000	\$ 1,000,000	\$1,000,000	\$ 0	\$ 0	\$ 0
Total	<u>\$3,410,713</u>	<u>\$ 3,680,114</u>	<u>\$ 3,963,184</u>	<u>\$3,001,248</u>	<u>\$3,628,235</u>	<u>\$3,685,951</u>	<u>\$4,585,951</u>

NOTE: The Military Home Ownership Assistance Program is administered by the Iowa Finance Authority (IFA).
The War Orphans Educational Assistance Grant no longer receives a General Fund appropriation and the money was transferred to the Veterans Trust Fund in 2013.
Prior to 2013, the Military Home Ownership Assistance money was an annual appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) and currently money is from the General Fund.
The Veterans Trust Fund received an initial appropriation of \$1.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2005, an additional \$4.5 million from the General Fund in FY 2007, and \$500,000 from the General Fund in FY 2008.

VETERANS TRUST FUND

The Veterans Trust Fund was created during the 2003 Legislative Session (Iowa Code section [35A.13](#)) under the control of the Commission of Veterans Affairs to be used for veterans that meet certain income and asset guidelines.⁵ The Veterans Trust Fund has been funded from a variety of revenue sources over the years including the Rebuild Iowa Infrastructure Fund (RIIF), the General Fund, lottery transfers, and money from the veterans income tax check-off.⁶ Money in the Veterans Trust Fund is divided into three categories: principal, spendable, and War Orphans Educational Assistance money.

- **Principal** - Iowa Code section [35A.13](#) requires the Fund to maintain a minimum balance of \$5.0 million. Iowa statute also specifies that it is the intent of the General Assembly for the principal balance to reach \$50.0 million.

Once the balance reaches \$50.0 million, the lottery money transferred into the Veterans Trust Fund will instead be appropriated to the Department of Revenue for distribution to county Directors of Veterans Affairs. Of the amount available, 50.0% of the money will be distributed equally to each county and 50.0% will be distributed to each county based upon the population of veterans in the county. The money cannot be used to supplant money appropriated by that county for the county Director of Veterans Affairs.

- **Spendable** - Moneys are expended from the spendable account by a majority vote of the Commission of Veterans Affairs to meet requests for assistance from veterans and the spouses and dependents of veterans. The spendable amount includes the first \$300,000 of the annual October transfer from the Iowa Lottery, donations received, and interest earned. Assistance categories are established in Iowa Code section [35A.13\(6\)](#) and in Iowa Administrative Rules [801, Chapter 14](#). Examples include housing repairs, emergency medical care, dental expenses, eye glasses, hearing aids, prescriptions, automobile repair, etc.

From April 2009 through June 2012, the Commission of Veterans Affairs had to discontinue assistance for certain categories due to lack of funds. Applications for assistance from qualified veterans had increased during this time due in part to the economic conditions and also from publicity about the authorization of lottery ticket sales for the Veterans Trust Fund. The Commission also implemented a waiting list for applications in April 2011.⁷ During the 2012 Legislative Session, [HF 2466](#) (Veterans Trust Fund Act) created a standing limited appropriation, beginning in FY 2013, from the Veterans Trust Fund to the Commission of Veterans Affairs of the first \$300,000 received from designated Lottery Fund proceeds deposited in the Veterans Trust Fund to be used for veterans assistance. The moneys appropriated to the Commission that remain unobligated or unexpended at the end of the fiscal year will revert to the principal balance of the Veterans Trust Fund.

- **War Orphans Educational Assistance** - [House File 613](#) (War Orphans Educational Assistance Fund Act), enacted during the 2013 Legislative Session eliminated the War Orphans Educational Assistance Fund and transferred \$129,164 to the Veterans Trust Fund. The money is maintained in a separate account in the Veterans Trust Fund and is to be used only for the purpose of assisting in

⁵ A household income below 200.0% of the Federal Poverty Level (FPL) Guidelines and less than \$15,000 in liquid assets. For additional information, refer to the Fiscal Topic, [Budget Unit: Veterans Trust Fund](#).

⁶ As authorized by Iowa Code sections [99G.9A](#) and [422.12L](#).

⁷ Areas that were temporarily suspended due to lack of funds were DNA testing, emergency room reimbursements, travel assistance, counseling services, prescription drug reimbursement, education and tuition assistance, veterans service organization grants, and honor guard reimbursements.

the education of orphaned children of veterans.⁸ Interest earned on money deposited in the War Orphans Education Assistance account is also credited to the account.⁹

As of June 30, 2014, the Veterans Trust Fund Balance was \$19.9 million. The total principal balance was \$19.4 million. The Trust Fund's total remaining amount for expenditure (including the interest income and the lottery transfer) was approximately \$93,800. Expenditures for FY 2014 totaled approximately \$338,519.

When comparing Veterans Trust Fund figures from FY 2013 to FY 2014, the Veterans Trust Fund total balance increased by \$1.9 million, due primarily to lottery sales. Expenditures for FY 2013 totaled \$295,100 and \$338,519 for FY 2014. These expenditures were funded with the \$300,000 annual Lottery transfer to the spendable portion of the Trust Fund and an additional \$38,519 from interest income. Interest earned for this past year averaged approximately \$4,000 per month.

Table 1 is a summary balance sheet of the Veterans Trust Fund.

REVENUES	FY 2013	FY 2014
Principal Balance Brought Forward	\$ 16,199,376	\$ 18,144,408
Transfers in from Iowa Lottery Authority	2,126,724	1,804,434
Transfers in from Income Tax Check-off	29,543	31,429
Donations and Interest Income Balance Brought Forward	84,062	132,299
War Orphans Account Balance Brought Forward	129,164	129,514
	<u>\$ 18,568,869</u>	<u>\$ 20,242,084</u>
EXPENDITURES		
Claims Processed	411,234	338,519
	<u>411,234</u>	<u>338,519</u>
TOTAL BALANCE	<u>\$ 18,157,635</u>	<u>\$ 19,903,565</u>

NOTE: A construction loan of \$200,000 for the Iowa Veterans Cemetery was transferred out of the principal in FY 2012 and returned to the principal in FY 2013. (HF 2402, Veterans Cemetery Cash Flow Authority Act).

Table 2 shows the historical balance in the Veterans Trust Fund as of June 30 and the amount of money expended on claims for assistance to the Commission of Veterans Affairs.¹⁰

Expenditures from the Veterans Trust Fund for assistance began in FY 2009. During that first year, there were 86 denials of assistance and seven deferred cases. Deferrals usually occur due to insufficient information on the application. In FY 2009, a total of 108 claims were approved and 48 (44.4%) were for dental claims. The next two most popular categories were vehicle repair at 27.8% of claims, and housing at 18.5% of claims.¹¹

Fiscal Year	Balance	Claims Processed (Fiscal Year)
FY 2009	\$ 8,163,785	\$ 434,420
FY 2010	10,788,204	139,444
FY 2011	13,837,602	104,991
FY 2012	16,030,733	196,954
FY 2013	17,854,690	411,234
FY 2014	19,903,616	338,519

NOTE: The FY 2013 figure includes \$295,075 expended in FY 2013 and \$116,159 in additional funds to eliminate the backlog in claims.

⁸ The last time money was expended from the War Orphans Educational Assistance Fund was September 2008 (FY 2009) in the amount of \$600. The money is to be used for a child of a person on active federal military service that died prior to September 11, 2001. The child cannot receive more than \$600 a year, or \$3,000 during the child's lifetime, for educational expenses. Federal money began to provide educational assistance for eligible children of deceased service members after September 11, 2001. The program is covered under Chapter 35 of Title 38 U.S. Code.

⁹ Interest is paid on the entire Trust Fund and is applied to the War Orphans Educational Assistance account at the end of the fiscal year. A total of \$350 was deposited and reduced the interest under the spendable portion by a like amount.

¹⁰ Table 2 shows the moneys expended as reported on a fiscal year whereas the Department of Veterans Affairs reports claims processed and expenditures on a calendar year basis in the annual report (Table 4).

¹¹ Housing claims in FY 2009 were higher than usual due to the 2008 floods.

Table 3 shows a sampling of the last three months of Trust Fund applications for FY 2014. Of the total claims, 47.5% were for dental expenses and equated to 55.0% of the total funds expended. The Commission denied two claims totaling \$4,600. Claims are denied if the claimant is already receiving assistance from another program or if the claimant exceeds the income guidelines.¹²

The Department of Veterans Affairs reports the Veterans Trust Fund statistics on a calendar year. **Table 4** shows the top four categories as reported on a calendar year by percent of claims and percent of dollars expended. Beginning in CY 2012, the restrictions were lifted on claim categories explaining the increase in claims for honor guard reimbursement in CY 2013.

Table 3

FY 2014 Veterans Trust Fund Applications (April, May, and June)		
Approved Claims	Number of Claims	Total Expended
Vision Care	1	\$ 416
Vehicle Repairs	14	15,205
College Assitance	1	1,591
Dental Expenses	19	38,106
Housing Repairs	2	6,000
Hearing Assistance	1	2,990
Unemployment	2	5,000
Total	40	\$ 69,308
Denied Claims	Number of Claims	Total Denied
Dental Expenses	1	\$ 2,088
Unemployment	1	2,500
Total	2	\$ 4,588

Table 4

Veterans Trust Fund Expenditures									
	CY 10					CY 11			
	CY 10 Claims	Percent of Claims	CY 10 Dollars	Percent of Dollars		CY 11 Claims	Percent of Claims	CY 11 Dollars	Percent of Dollars
Dental Assistance	40	54.8%	\$ 57,400	55.9%	Dental Assistance	10	45.5%	\$ 16,600	39.7%
Unemployment	11	15.1%	15,000	14.6%	Housing Repair	5	22.7%	13,200	31.6%
Housing Repair	11	15.1%	16,300	15.9%	Vehicle Repair	4	18.2%	5,600	13.4%
Vehicle Repair	8	11.0%	13,000	12.7%	Unemployment	3	13.6%	6,500	15.6%
Total	73		\$ 102,700		Total	22		\$ 41,800	
	CY 12					CY 13			
	CY 12 Claims	Percent of Claims	CY 12 Dollars	Percent of Dollars		CY 13 Claims	Percent of Claims	CY 13 Dollars	Percent of Dollars
Dental Assistance	46	48.4%	\$ 79,000	49.9%	Honor Guard	313	72.8%	\$ 170,000	45.5%
Vehicle Repair	24	25.3%	28,000	17.7%	Dental Assistance	71	16.5%	125,000	33.4%
Housing Repair	20	21.1%	40,400	25.5%	Vehicle Repair	22	5.1%	26,300	7.0%
Emergency Room	2	2.1%	6,600	4.2%	Housing Repair	17	4.0%	40,100	10.7%
Total	95		\$ 158,300		Total	430		\$ 373,700	

¹² The veteran and their family must have less than \$15,000 in liquid assets and have a household income below 200.0% of the FPL. Some areas of assistance have a lower qualifying asset level.

Lottery

During the 2008 Legislative Session, [HF 2359](#) (Veterans Trust Fund Allocation from Lottery Act) authorized a limited series of lottery games providing aid for veterans under Iowa Code section [99G.9A](#). The money was deposited in the principal portion of the Veterans Trust Fund. Since July 2008, 12 pull-tab games and 12 instant-scratch ticket games dedicated to the Veterans Trust Fund have been released. The annual net proceeds have averaged approximately \$2.5 million per year. Beginning in FY 2013, the first \$300,000 received from the lottery transfers deposited in the spendable portion of the Veterans Trust Fund are to be used for the needs of veterans as approved by the Commission on Veterans Affairs.

Table 5 shows the amount of money transferred from the Iowa Lottery each fiscal year. Overall, lottery ticket sales decreased in FY 2014 compared to FY 2013, resulting in a decline in total proceeds to the State, including revenue deposited in the Veterans Trust Fund. The decrease was due in part to a harsh winter, but also were impacted by the cyclical nature of results from big jackpot games like Powerball, which had very strong results in FY 2013.

The Veterans Trust Fund receives money from both pull-tab sales and instant-scratch sales. Pull-tabs are the oldest style of the Lottery products currently on the market and the sales of pull-tabs has been declining for a number of years. When comparing FY 2009 to FY 2014, pull-tab sales have seen a decrease of \$5.6 million (26.2%). If pull-tab sales continue to decline, this will impact the Veterans Trust Fund since two of the four lottery games dedicated to Veterans each year are pull-tab games. Of the total Lottery sales for FY 2014, approximately 5.0% of the sales were from pull-tab, 60.0% were from instant scratch tickets, and 35.0% were from sales of games like Powerball and Hot Lotto.

Fiscal Year	Lottery Revenue
FY 2009	\$ 2,783,377
FY 2010	2,661,554
FY 2011	3,105,371
FY 2012	2,719,493
FY 2013	2,126,725
FY 2014	1,804,434
Total	<u>\$ 15,200,954</u>

Income Tax Check-Off

There is currently a joint income tax check-off for the Veterans Trust Fund and the Volunteer Fire Fighter Preparedness Fund in Iowa Code section [422.12L](#). Individuals that file a tax return may designate \$1.00 or more to be paid jointly to both Funds. The Department of Revenue transfers one-half of the receipts to the Veterans Trust Fund and the other half of the receipts to the Volunteer Fire Fighter Preparedness Fund. Any amount received from the check-off is deposited in the principal balance of the Veterans Trust Fund.¹³ **Table 6** shows the revenue received from the Veterans Trust Fund portion of the income tax check-off.¹⁴

Fiscal Year	Income Tax Checkoff	
FY 2009	\$ 56,803.00	2007 tax returns
FY 2010	\$ 30,401.50	2008 tax returns
FY 2011	\$ 27,724.50	2009 tax returns
FY 2012	\$ 29,003.50	2010 tax returns
FY 2013	\$ 29,542.50	2011 tax returns
FY 2014	\$ 31,429.00	2012 tax returns

¹³ [House File 2473](#) (FY 2015 Standings Appropriations Act) extended the joint income tax check-off for the Veterans Trust Fund and the Volunteer Fire Fighter Preparedness Fund for the 2014 and 2015 tax years.

¹⁴ The amount in FY 2009 was higher than the following years because the Veterans Trust Fund had its own check-off on the 2007 tax return. <http://www.iowa.gov/tax/educate/MilitaryInfo.html>

INJURED VETERANS GRANT PROGRAM

The Iowa Injured Veterans Grant Program provides assistance to service members on active duty that were injured in a combat zone and required medical evacuation. The Program was created in [SF 2312](#) (Veterans Appreciation Benefit Act) during the 2006 Legislative Session. The Act took effect May 8, 2006, and applied retroactively to September 11, 2001, to assist veterans seriously injured on or after that date.¹⁵

Injured veterans or their family members can receive grants of up to \$10,000. The funds provide financial assistance that allows family members to be with the veteran during the veteran’s recovery. To be eligible, a veteran must be an Iowa resident or member of an Iowa-based Guard or Reserve Unit, and have sustained an injury in the line of duty in a combat zone or in a zone where the veteran was receiving hazardous duty pay after September 11, 2001. The grants are paid in increments of \$2,500, up to the maximum or \$10,000, upon proof that a veteran has sustained an injury and has been evacuated from the operational theater to a military hospital. The amounts are paid when evacuated and again at 30, 60, and 90 days after evacuation. An injured veterans grant is exempt from Iowa income taxation.¹⁶

Fiscal Year	Payments	Number of Grants	Balance Carry Forward
FY 2009	\$ 255,000	33	\$ 1,570,000
FY 2010	210,000	27	1,281,450
FY 2011	882,500	253	888,305
FY 2012	420,000	62	1,006,350
FY 2013	87,500	13	586,350
FY 2014	40,000	9	546,397
TOTAL	\$ 1,895,000	397	

NOTE: This Program received an FY 2006 General Fund supplemental appropriation of \$1.0 million and an additional \$2.0 million General Fund supplemental appropriation in FY 2007. In FY 2011, an additional \$1.0 million was appropriated for this Program. The appropriations do not revert to the General Fund and are permitted to carry forward.

The Program began with an FY 2006 General Fund supplemental appropriation of \$1.0 million and an additional \$2.0 million General Fund supplemental appropriation in FY 2007. In FY 2011, an additional \$1.0 million was appropriated for this Program. The appropriations do not revert to the General Fund and are permitted to carry forward. As of August 7, 2014, there is \$426,400 available for grant awards. **Table 7** shows the number of grants awarded, the total amount by fiscal year, the balance carry forward for the Program.

COUNTY ALLOCATION PROGRAM

The County Commissions of Veterans Affairs Fund was created during the 2008 Legislative Session under the control of the Iowa Department of Veterans Affairs.¹⁷ The Grant Program is intended to improve the delivery of service by the various county commissioners of veterans affairs to veterans in their respective counties.

An annual General Fund appropriation of \$990,000 in the Health and Human Services Appropriations Act permits each county to receive an allocation of \$10,000. The money is intended to be used for outreach to veterans in their communities as well as for the administration and maintenance of the county office and staff.¹⁸ Any unspent money carries forward and is credited to the account to be used to fund the

Fiscal Year	Allocation Amount	Number of Counties Returning Money	Amount Returned
FY 2009	\$ 585,600	12	\$ 25,021
FY 2010	990,000	12	11,969
FY 2011	990,000	26	91,586
FY 2012	990,000	18	61,118
FY 2013	990,000	21	46,398
TOTAL	\$ 4,545,600	89	\$ 236,093

NOTE: In addition to the FY 2009 allocation, an additional \$250,000 of funds were permitted to carry over from FY 2008 for use in FY 2009. Beginning in FY 2009, counties were not required to match the grant with \$10,000 from a county or required to utilize the \$10,000 State funds for "new" services as was required for the FY 2008 grant process.

The FY 2011 allocation included \$900,000 from the General Fund and \$90,000 from the Merchant Marine Bonus Fund.

¹⁵ For additional information, refer to the Fiscal Topic, [Budget Unit: Injured Veterans Grant Program](#).

¹⁶ Iowa Code section [422.7\(46\)](#).

¹⁷ 2008 Iowa Acts, [Chapter 1130](#), section 2 and 2008 Iowa Acts, [Chapter 1187](#), section 4, subsection 3.

¹⁸ As reported in the Department of Veterans Affairs annual reports, the most popular uses of the money are new offices, office furniture, personnel for increased office hours, and computers, [Veterans Information Management System](#) (VIMS) software, copies, printers, office supplies, office rent, phones, outreach, and State and national training.

County Commission of Veterans Affairs Training Program. The average annual amount spent on training schools ranges between \$1,000 and \$5,000, depending on the facility used.¹⁹ From FY 2009 to FY 2014, a total of 5.2% of the funds allocated were returned. **Table 8** shows the amount expended and the amount returned from the County Allocation Program and the number of counties returning money. (At the time of this report, no data was available for FY 2014.)

Each county is required by State law to have a veterans office in a building owned, operated, or leased by the county and they are required to provide the minimum number of office hours:

- 47 counties have a population of 30,000 or less - 20 hours per week.
- 18 counties have a population of 30,001 to 60,000 - 30 hours per week.
- 34 counties have a population of 60,001 or greater - 40 hours per week.

Some of the primary reasons counties have returned money in previous years has been because the services were not being provided in a public office location, the required office hours were not being provided, or the money was not being used for its intended purpose. Under State law, the funds cannot be used to provide direct assistance to veterans.

MILITARY HOME OWNERSHIP ASSISTANCE PROGRAM

The Military Home Ownership Assistance Program began in FY 2005 and is administered by the Iowa Finance Authority (IFA). The Program provides eligible service members and veterans with a \$5,000 once-in-a-lifetime grant for a down payment and closing cost assistance on a qualifying home purchase of a primary residence in Iowa. To be considered eligible, the service member must have served a cumulative 90 days on active duty after September 11, 2001, or have suffered an injury that precluded completion of the period of service while on federal active duty after September 1, 2001.²⁰ Surviving spouses are eligible for the Program.²¹ The Department of Veterans Affairs (IDVA) reviews each application to determine eligibility as a veteran, and the IFA determines eligibility for the qualifying loan.²² Funds are considered obligated if the IFA and the IDVA receive an application and the veteran is qualified for the Program.

The IDVA receives an annual appropriation and transfers it to the IFA. Prior to FY 2013, an annual appropriation was made from the RIIF. Since FY 2013, the appropriation has been made from the General Fund.

¹⁹ The training schools provide continuing education credits and additional training opportunities for the county Veteran Service Officers and they are conducted in the spring and fall by the Iowa Department of Veterans Affairs.

²⁰ Iowa Code section [16.54\(1\)](#)

²¹ Iowa Code section [16.54\(3\)](#)

²² Eligibility requirements are available on the [IFA website](#).

Table 9 provides the amounts paid each year, the number of applicants served, and the average payment amount. Appropriations for this same time period totaled \$15.0 million. The amount appropriated for FY 2015 was \$2.5 million, an increase of \$900,000 compared to FY 2014.²³

Table 9

Military Home Ownership Assistance Program				
Fiscal Year	Appropriations	Payments	Number of Grants	Average Payment
FY 2005	\$ 1,050,000	\$ 283,425	61	\$ 4,646
FY 2006	2,000,000	1,375,137	296	4,646
FY 2007	2,000,000	1,899,620	409	4,645
FY 2008	1,521,904	2,385,398	561	4,252
FY 2009	1,600,000	1,826,908	373	4,898
FY 2010	1,600,000	1,220,665	249	4,902
FY 2011	1,000,000	1,435,086	300	4,784
FY 2012	1,000,000	1,077,694	222	4,854
FY 2013	1,600,000	1,012,433	212	4,776
FY 2014	1,600,000	2,078,148	423	4,913
TOTAL	\$ 14,971,904	\$14,594,514	3,106	\$ 4,732

The FY 2014 figure included a balance carryforward of \$715,537.

VETERANS CEMETERY

A study completed by the U.S. Department of Veterans Affairs in 2001 showed that there were approximately 280,000 veterans in Iowa, with about 92,000 living within a 75-mile radius of Des Moines. The Iowa Veterans Cemetery is available for burial of all eligible veterans, their spouses, and certain dependent children. Honorably discharged veterans are interred at no charge and spouses/dependents are buried for a \$300 interment fee.²⁴ Iowa residency is not required for burial in the Iowa Veterans Cemetery.

The Cemetery was constructed in 2008 with federal funds and has an ongoing annual State operating expense of approximately \$400,000. The operating costs and the 5.0 FTE positions are funded through the IDVA General Fund appropriation. The Iowa Veterans Cemetery was dedicated on July 3, 2008, and has provided more than 2,000 interments. Approximately 40.0% of those were from the past two years.²⁵ **Table 10** shows the number of burials per year at the Cemetery.

Table 10 Cemetery Interments	
Fiscal Year	Burials
FY 2009	293
FY 2010	259
FY 2011	321
FY 2012	363
FY 2013	350
FY 2014	431
Total	2,017
Average	336

SUMMARY

The nine-member Commission of Veterans Affairs is responsible for providing guidance and advising the Iowa Department of Veterans Affairs. The Department is responsible for administering all State programs that provide direct assistance for veterans and their families, disseminating information to veterans regarding available benefits and services, and operating and maintaining the Iowa Veterans Cemetery to National Cemetery Standards.

²³ [House File 2464](#) (FY 2015 Health and Human Services Appropriations Act).

²⁴ The fee covers the cost of the liner for non-veterans and is also intended to cover the perpetual care.

²⁵ For additional information, refer to the Fiscal Topic, [Budget Unit: Iowa Veterans Cemetery](#).

The Department of Veterans Affairs receives an annual General Fund appropriation for 13.0 FTE positions. Approximately 86.0% of the appropriation covers personnel costs. The Department is also responsible for administering the Iowa Veterans Trust Fund, the Injured Veterans Grant Program, the County Allocation Program, as well as authenticating applications for the Military Home Ownership Assistance Program administered by the Iowa Finance Authority.

The Iowa Veterans Trust Fund is currently funded with lottery receipts, income tax check-off dollars, donations, and interest income. The Injured Veterans Grant Program last received a General Fund appropriation in FY 2011 and currently has a balance carryforward amount of \$426,400. The County Allocation Program and the Military Home Ownership Assistance Program continue to receive a General Fund appropriation.

OTHER STATES

The National Conference for State Legislatures (NCSL) provides a Military and Veterans Affairs State Legislation Database that permits users to search states by topic area for bills that have been introduced related to military and veterans issues. <http://www.ncsl.org/research/military-and-veterans-affairs/military-veterans-affairs-state-leg-database.aspx>. **Attachment C** provides detailed information on veterans benefits offered in Illinois, Minnesota, Missouri, and Wisconsin. Below are links to state veterans' benefits guides.

Links to State Veterans Benefits Guidebooks:

STATE	LINK
Arizona	https://dvs.az.gov/sites/default/files/AZ%20Benefits%20Booklet%205-14.pdf
Delaware	http://veteransaffairs.delaware.gov/pdf/VeteransResourceGuide2014.pdf
Florida	http://www.mydigitalpublication.com/publication/?i=198104
Georgia	http://veterans.georgia.gov/sites/veterans.georgia.gov/files/related_files/site_page/state-benefits-ga.pdf
Idaho	http://www.veterans.idaho.gov/images/stories/PDF_Files/Division/Veterans_Benefits_Booklet.pdf
Illinois	http://www2.illinois.gov/veterans/documents/veterans%20benefits2.pdf
Kentucky	http://veterans.ky.gov/Benefits/Documents/KDVAInfoBookletIssueAugust2010.pdf
Louisiana	http://www.vetaffairs.la.gov/Portals/1/Benefits%20Book%202014.pdf
Maine	http://www.maine.gov/dvem/bvs/Veteran%20Benefit%20and%20Resource%20Guide_2014APR11.pdf
Maryland	http://veterans.maryland.gov/wp-content/uploads/sites/2/2013/10/MDBenefitsGuide.pdf
Massachusetts	http://www.sec.state.ma.us/cis/cispdf/Veterans_Laws_and_Benefits.pdf
Michigan	http://www.legislature.mi.gov/documents/Publications/VeteransBenefits.pdf
Mississippi	http://www.vab.ms.gov/files/Benefits.pdf
Missouri	http://mvc.dps.mo.gov/docs/veterans-benefits-guide.pdf
New Jersey	http://www.nj.gov/military/veterans/njguide/VetsGuide2006.pdf
Ohio	http://dvs.ohio.gov/Portals/0/library/odvs/benefits/BenefitsGuide-2013.pdf
Oregon	http://www.oregon.gov/ODVA/docs/PDFs/Brochures/VBRG.pdf
Pennsylvania	http://www.milvet.state.pa.us/DMVA/Docs_BVA/dmvastatebenefits.pdf
Texas	http://www.tvc.state.tx.us/documents/TCCVS_Report_2012.pdf
Utah	http://veterans.utah.gov/wp-content/uploads/Utah-Veterans-Guide.pdf
Virginia	http://www.dvs.virginia.gov/downloads/rptsnpubs_EO19REPORT.pdf http://www.dvs.virginia.gov/downloads/State%20brochure%20formatted%202011.pdf
Wisconsin	http://dva.state.wi.us/WebForms/WDVA_B0135-Programs-Benefits-Services.pdf
Wyoming	http://wyomilitary.wyo.gov/veterans-commission/res

STAFF CONTACT: Jennifer Acton (515-281-7846) jennifer.acton@legis.iowa.gov

Veterans Populations Compared to Census Data

ATTACHMENT A

	2013 Census Population	2013 Veterans Population	Percent of Population	2008 Census Population	2008 Veterans Population	Percent of Population	Census Population Change	Veterans Population Change
Adair	7,472	718	9.60%	7,747	888	11.47%	(275)	(171)
Adams	3,894	365	9.36%	4,151	340	8.20%	(257)	24
Allamakee	14,169	1,136	8.02%	14,325	1,438	10.04%	(156)	(302)
Appanoose	12,692	987	7.78%	12,950	1,017	7.85%	(258)	(30)
Audubon	5,873	560	9.54%	6,200	549	8.86%	(327)	11
Benton	25,699	2,216	8.62%	26,097	2,218	8.50%	(398)	(2)
Black Hawk	132,546	10,392	7.84%	129,203	10,995	8.51%	3,343	(603)
Boone	26,364	2,239	8.49%	26,454	2,256	8.53%	(90)	(17)
Bremer	24,624	1,765	7.17%	24,162	2,090	8.65%	462	(325)
Buchanan	20,976	1,603	7.64%	21,154	1,756	8.30%	(178)	(153)
Buena Vista	20,567	1,273	6.19%	19,855	1,391	7.01%	712	(118)
Butler	15,021	1,087	7.24%	14,957	1,350	9.03%	64	(263)
Calhoun	9,926	959	9.66%	9,845	1,200	12.19%	81	(241)
Carroll	20,598	1,517	7.36%	20,742	1,815	8.75%	(144)	(298)
Cass	13,598	1,188	8.73%	13,935	1,212	8.70%	(337)	(24)
Cedar	18,393	1,521	8.27%	18,460	1,757	9.52%	(67)	(235)
Cerro Gordo	43,575	3,469	7.96%	44,285	3,760	8.49%	(710)	(290)
Cherokee	11,945	992	8.31%	12,014	1,031	8.58%	(69)	(39)
Chickasaw	12,321	938	7.62%	12,471	1,145	9.18%	(150)	(207)
Clarke	9,325	640	6.86%	9,217	751	8.15%	108	(111)
Clay	16,491	1,302	7.90%	16,697	1,606	9.62%	(206)	(303)
Clayton	17,773	1,592	8.96%	18,209	1,798	9.87%	(436)	(206)
Clinton	48,420	4,405	9.10%	49,303	4,679	9.49%	(883)	(274)
Crawford	17,434	1,288	7.39%	16,881	1,306	7.73%	553	(17)
Dallas	74,641	4,220	5.65%	62,144	3,698	5.95%	12,497	522
Davis	8,791	617	7.02%	8,675	685	7.90%	116	(68)
Decatur	8,136	597	7.34%	8,457	692	8.18%	(321)	(95)
Delaware	17,534	1,245	7.10%	17,840	1,342	7.53%	(306)	(98)
Des Moines	40,480	3,651	9.02%	40,235	3,756	9.33%	245	(105)
Dickinson	16,955	1,380	8.14%	16,690	1,721	10.31%	265	(341)
Dubuque	95,697	6,787	7.09%	92,519	7,469	8.07%	3,178	(681)
Emmet	9,996	793	7.94%	10,448	880	8.42%	(452)	(86)
Fayette	20,502	1,442	7.03%	20,910	1,750	8.37%	(408)	(308)
Floyd	16,092	1,320	8.20%	16,331	1,491	9.13%	(239)	(171)
Franklin	10,548	812	7.70%	10,690	1,091	10.20%	(142)	(279)
Fremont	7,080	760	10.73%	7,489	800	10.69%	(409)	(41)
Greene	9,139	729	7.98%	9,415	766	8.14%	(276)	(37)
Grundy	12,314	945	7.67%	12,359	1,139	9.22%	(45)	(194)
Guthrie	10,687	988	9.25%	11,038	1,053	9.54%	(351)	(65)
Hamilton	15,312	1,130	7.38%	15,863	1,377	8.68%	(551)	(248)
Hancock	11,094	908	8.18%	11,525	1,180	10.24%	(431)	(272)
Hardin	17,441	1,569	8.99%	17,690	1,654	9.35%	(249)	(85)
Harrison	14,431	1,308	9.06%	14,946	1,542	10.32%	(515)	(234)
Henry	20,222	1,406	6.95%	20,307	1,475	7.26%	(85)	(69)
Howard	9,526	693	7.27%	9,625	843	8.76%	(99)	(150)
Humboldt	9,688	799	8.25%	9,911	859	8.67%	(223)	(60)
Ida	7,141	681	9.54%	7,215	749	10.38%	(74)	(68)
Iowa	16,330	1,245	7.62%	16,337	1,363	8.35%	(7)	(119)
Jackson	19,587	1,826	9.32%	19,919	2,129	10.69%	(332)	(303)
Jasper	36,641	3,066	8.37%	37,103	3,050	8.22%	(462)	16
Jefferson	16,810	1,121	6.67%	16,607	1,331	8.02%	203	(210)
Johnson	139,155	7,298	5.24%	127,113	6,701	5.27%	12,042	597
Jones	20,611	2,050	9.95%	20,848	2,147	10.30%	(237)	(96)
Keokuk	10,329	861	8.33%	10,620	912	8.59%	(291)	(52)
Kossuth	15,321	1,305	8.52%	15,685	1,450	9.24%	(364)	(144)
Lee	35,682	3,382	9.48%	35,819	3,712	10.36%	(137)	(330)

Veterans Populations Compared to Census Data

ATTACHMENT A

	2013 Census Population	2013 Veterans Population	Percent of Population	2008 Census Population	2008 Veterans Population	Percent of Population	Census Population Change	Veterans Population Change
Linn	216,111	17,837	8.25%	208,558	18,327	8.79%	7,553	(490)
Louisa	11,282	827	7.33%	11,830	855	7.23%	(548)	(28)
Lucas	8,746	633	7.23%	9,137	647	7.08%	(391)	(15)
Lyon	11,712	628	5.36%	11,545	711	6.16%	167	(82)
Madison	15,448	1,083	7.01%	15,517	1,401	9.03%	(69)	(319)
Mahaska	22,417	1,482	6.61%	22,483	1,734	7.71%	(66)	(252)
Marion	33,252	2,709	8.15%	33,515	2,821	8.42%	(263)	(112)
Marshall	40,994	3,892	9.49%	40,151	3,096	7.71%	843	796
Mills	14,896	1,306	8.77%	15,214	1,633	10.74%	(318)	(327)
Mitchell	10,709	852	7.96%	10,815	1,004	9.28%	(106)	(152)
Monona	9,121	1,015	11.12%	9,350	1,035	11.07%	(229)	(20)
Monroe	8,012	602	7.52%	7,904	640	8.10%	108	(38)
Montgomery	10,424	882	8.46%	10,823	933	8.62%	(399)	(51)
Muscatine	42,836	3,112	7.26%	42,515	3,349	7.88%	321	(237)
O'Brien	14,044	1,040	7.40%	14,332	1,202	8.38%	(288)	(162)
Osceola	6,211	534	8.61%	6,617	605	9.14%	(406)	(70)
Page	15,713	1,429	9.09%	16,083	1,476	9.18%	(370)	(47)
Palo Alto	9,185	783	8.53%	9,486	906	9.55%	(301)	(122)
Plymouth	24,957	2,102	8.42%	24,898	2,414	9.70%	59	(313)
Pocahontas	7,154	804	11.24%	7,510	998	13.29%	(356)	(193)
Polk	451,677	28,021	6.20%	419,495	27,784	6.62%	32,182	237
Pottawattamie	92,728	7,897	8.52%	91,781	8,444	9.20%	947	(547)
Poweshiek	18,601	1,417	7.62%	19,025	1,507	7.92%	(424)	(90)
Ringgold	5,072	459	9.05%	5,164	549	10.63%	(92)	(90)
Sac	10,071	967	9.61%	10,475	1,223	11.68%	(404)	(256)
Scott	170,385	14,535	8.53%	161,824	14,199	8.77%	8,561	336
Shelby	11,961	1,129	9.44%	12,338	1,199	9.71%	(377)	(69)
Sioux	34,547	1,578	4.57%	33,364	1,881	5.64%	1,183	(303)
Story	92,406	5,521	5.97%	87,831	5,313	6.05%	4,575	208
Tama	17,576	1,449	8.24%	17,986	1,657	9.21%	(410)	(209)
Taylor	6,161	609	9.88%	6,348	579	9.13%	(187)	29
Union	12,583	1,053	8.37%	12,447	1,248	10.03%	136	(196)
Van Buren	7,436	646	8.69%	7,699	666	8.65%	(263)	(20)
Wapello	35,391	3,173	8.97%	35,381	3,453	9.76%	10	(280)
Warren	47,336	3,600	7.60%	45,450	3,686	8.11%	1,886	(86)
Washington	22,015	1,462	6.64%	21,686	1,522	7.02%	329	(59)
Wayne	6,402	537	8.38%	6,373	543	8.52%	29	(6)
Webster	37,044	3,225	8.71%	38,273	3,163	8.26%	(1,229)	62
Winnebago	10,554	819	7.76%	10,927	1,062	9.72%	(373)	(243)
Winneshiek	20,994	1,239	5.90%	20,980	1,445	6.89%	14	(206)
Woodbury	102,130	8,148	7.98%	100,910	7,880	7.81%	1,220	268
Worth	7,541	674	8.94%	7,632	829	10.86%	(91)	(155)
Wright	12,972	1,015	7.82%	13,375	1,071	8.01%	(403)	(56)
TOTAL	3,090,416	233,815		3,016,734	245,845		73,682	(12,030)

NOTES:

Veterans population data from the U.S. Department of Veterans Affairs FY 2008 and FY 2013 Geographic Distribution of VA Expenditures (GD).

County census population data from the U.S. Census Bureau.

Program	Iowa Code cite	Explanation
Military Home Ownership Assistance Program	16.54	To qualify under this Program, the eligible individual must receive prior approval before closing on a qualified home, use an Iowa Finance Authority (IFA) participating lender or a lender approval specifically to facilitate loans under the Program, and, if applicable, participate in other IFA homebuyer programs. In addition to the loans offered under this Program, the IFA also provides grants of up to \$5,000 for down payment assistance, closing costs, or both for a qualifying home.
Military Service Property Tax Exemption	426A.11	Iowa provides a property tax exemption, limited to no more than \$1,852 in exempt value. The property tax system revenue reduction is partially reimbursed by the State General Fund.
Disabled Veteran Homestead Property Tax Credit	425.15	Certain disabled veterans are eligible for a homestead property tax credit for the full amount of the property taxes levied on the homestead.
Active Duty Pay Income Tax Exemption	422.7	Certain income received for military service may be subtracted from an individual's income for the purpose of computing the service member's new income in determining state income tax liability.
Hunting and Fishing Licenses	483A.24	The Department of Natural Resources provides lifetime fishing licenses and lifetime hunting and fishing combined licenses to disabled veterans and ex-prisoners of war for a fee of \$5 plus processing. Beginning July 1, 2013, 25 nonresident deer hunting licenses and wild turkey hunting licenses are required to be available for issuance to certain nonresidents that served in or currently serve in the armed forces and were disabled during service.
Injured Veterans Grant Program	35A.14	Provides grants to seriously injured veterans and their families paid in increments of \$2,500 to the veteran for the expenses of their families up to the \$10,000 maximum. An injured veterans grant is exempt from Iowa income taxation.
Military Student Loan Exemption	IAC 40.63	Military student loan repayments included in federal adjusted gross income are exempt from Iowa income tax if certain criteria are met. This exemption may be taken by persons in the armed forces, armed forces military reserve, and the National Guard.
Exclusion of Distribution from Retirement Plans by National Guard Members and Members of Military Reserve Forces of the United States	IAC 40.58	If a National Guard member or member of the military reserve is called to active State or federal duty and makes a withdrawal from a qualified retirement account, the amount of the withdrawal is not subject to Iowa income tax or the State tax penalty.
Forgiveness of Tax	IAC 39.11	Iowa income tax is forgiven if the deceased veteran is killed in a combat zone; is missing in action and presumed dead; or was killed outside the United States due to terrorist or military action while a military or civilian employee of the United States, and the person's federal income tax was forgiven. There is also a special exemption for death benefits received due to coupling with the federal government's tax-exempt status for military
National Guard Educational Assistance Program	261.86	Administered by the College Student Aid Commission, financial assistance under this Program is limited to eight semesters of full-time, or 16 semesters of part-time, undergraduate study. The assistance received cannot exceed the resident tuition rate established for the Board of
Military Foreclosure and Creditor Protections	654.17C	Prohibits a creditor from initiating a proceeding to enforce an obligation for the purchase of real estate on contract or secured by a mortgage against a member of the Iowa National Guard or a member of a reserve or regular component of the United States armed forces while the service member is on active duty.
Military Foreclosure and Creditor Protections	29A	The State of Iowa provides certain additional civil relief to members of the Iowa National Guard including reopening default judgments, stays of judicial proceedings, certain fines and penalties under contracts, the computation of statutes of limitation, rates of interest, the termination of lease or rental agreements, and obligations to maintain professional
Preference in Public Employment and Workforce Development	35C.1	Veterans who are citizens and residents of the United States are entitled to an employment preference in every public department of the State, and preferences in employment with all counties, cities, and school corporations of the State. The preference is applied over other applicants of no greater qualifications. The Iowa Department of Workforce Development also provides eligible veterans and spouses with priority service under federal workforce development programs.

Program	Iowa Code cite	Explanation
Veterans Drivers Licenses and Identification Cards	321.189	An honorably discharged veteran can request the DOT to mark the individual's driver's license or nonoperator's identification card with an indication of the individual's veteran status.
Veterans License Plates	321.34	There are currently 17 different special military and veteran motor vehicle license plate designations available through the Department of Transportation (DOT) for service members, veterans, and their surviving spouses.
Veterans Trust Fund	35A.13	Used to provide grants to veterans and their families for certain specified purposes.
Veterans Home	35D.1(1)	The Iowa Veterans Home is statutorily required to be maintained as a long-term health care facility serving honorably discharged veterans and their dependent spouses, as well as the surviving spouses of honorably discharged veterans and the parents of certain deceased members of the
Veterans Cemetery	38 C.F.R. 38.620	For an individual to meet the military service requirements for burial in the Iowa Veterans Cemetery, the individual must have been discharged from active duty under conditions other than dishonorable, died while on active duty, served at least 20 years in the National Guard or Army Reserves and met certain qualifications, or have served in a Presidential call-up during reserve component service.

National Conference of State Legislatures
State Veteran Benefits: Illinois, Minnesota, Missouri, and Wisconsin

Attachment C

The following is information provided by the National Conference on State Legislatures (NCSL) comparing Illinois, Minnesota, Missouri, and Wisconsin veterans programs by category.

Education

Illinois	<p>In-State Tuition for Veterans (2013 HB 2353): Allows individuals using GI Bill benefits to be considered a resident for tuition purposes.</p> <p>Troops to Teachers Program: Assists eligible veterans with at least six years of honorable active-duty service transition into K-12 public school teaching. The program provides educational and teaching career advisement, information on earning a teacher's certification, access to mentors and preparation for employment as a public school teacher.</p> <p>Illinois Veteran Grant Program - (Ill. Rev. Stat. ch. 110, §947/40) Pays tuition and certain fees at public universities and community colleges for qualified veterans.</p> <p>Illinois National Guard Grant Program - (Ill. Admin. Code Parts 2730.10 et seq.) Pays tuition and certain fees at public universities and community colleges for members of the Illinois National Guard.</p> <p>Children of Veterans Tuition Waiver (Ill. Rev. Stat. ch. 110, §305/9): Entitles each county to one honorary scholarship per year to the University of Illinois for the benefit of children of veterans. Preference is given to children of deceased or disabled veterans.</p> <p>Bright Start Fallen Heroes Scholarship - Allows children of service members who died while serving in Operation Iraqi Freedom or Enduring Freedom to have \$2,500 deposited in a Bright Start Account for their college education.</p> <p>MIA/POW Scholarship - (Ill. Rev. Stat. ch. 105, §5/30-14.2): Provides four calendar years of full time enrollment to any public college or university for children of service members who have been declared prisoners of war, missing in action, dead as a result of a service-connected disability or disabled with a 100 percent service-connected disability.</p>
Minnesota	<p>In-State Tuition (Minn. Stat. §197.775): Requires a state college or university to treat a veteran as a Minnesota resident for purposes of determining the veteran's undergraduate tuition rate</p> <p>Academic Credit for Military Service (Minn. Stat. §197.775): Requires state colleges and universities to recognize courses and award educational credit for courses that were part of a veteran's military training or service if the courses meet the standards of the American Council in Education or equivalent standards for awarding academic credit.</p> <p>One-Time Education Grant: \$750 tuition grant for veterans who have exhausted all of their GI bill benefits to assist in completing a bachelor's degree.</p> <p>Surviving Spouse/Dependent Tuition Waiver: Offers spouses and dependents of service members who died on active duty or as a result of a service-connected condition free admission to public and private postsecondary education institutions. Recipients receive \$750 per year for fees, supplies, room/board, etc.</p> <p>Higher Education Veterans Program Coordinators help to identify and remove barriers to veterans' enrollment and access to benefits, as well as manage campus veterans resource centers. Other matters handled by program staff include payment extensions while waiting for education benefits, military transfer credits, veteran resident status and options for withdrawal from classes due to deployment.</p> <p>Minnesota GI Bill (Minn. Stat. §197.791): Awards a number of full and part-time undergraduate and graduate students up to \$1,000 per semester; Approved employers are eligible to receive a \$1,000 placement credit payable upon hiring a student who is part of the Apprenticeship/On-the-Job Training Program and another \$1,000 after 12 consecutive months of employment.</p>
Missouri	<p>Operation Recognition - Provides honorary high school diplomas to veterans and civilian prisoners of war who left high school before graduation to serve in the military.</p> <p>Returning Heroes Education Act - Limits tuition to no more than \$50 per credit hour at public colleges and universities while enrolled in an undergraduate certificate or degree program after all other financial aid is taken into account. Eligible veterans must have served after September 11, 2001.</p> <p>Academic Credit for Military Service - All public universities, colleges, vocational and technical schools in Missouri must award credits to an enrolled student veteran for equivalent courses that were part of the student's military training or service if the courses meet certain standards for academic credit.</p> <p>In-State Tuition for Veterans - Provides in-state tuition at public institutions of higher education to honorable or generally discharged veterans who declare presence and residency in Missouri. If attending a community college, presence within the taxing district of the community college must also be declared.</p> <p>In-State Tuition for Dependents - A dependent of an active duty military member who is residing in Missouri and whose parent is assigned to permanent duty in the state is eligible for in-state tuition as long as he or she is continuously enrolled in an undergraduate or graduate degree program.</p> <p>Tuition Refunds for Active Duty - Students at public higher education institutions who are members of the armed forces reserves or National Guard and are called to active service are eligible for tuition refunds or for a grade of "incomplete."</p> <p>Vietnam Veteran Survivor Grant Program - Up to 12 grants are available annually to children and spouses of Vietnam veterans who served between 1961 and 1972 and whose deaths were attributed to exposure to toxic chemicals.</p> <p>War Veterans Survivor Grant Program - Available to children and spouses of veterans whose deaths or injuries were a result of combat action or an illness contracted while serving, or who became 80% disabled as a result of injuries or sustained in combat action since September 11, 2001. Number capped at 25 per year.</p>

National Conference of State Legislatures
State Veteran Benefits: Illinois, Minnesota, Missouri, and Wisconsin

Wisconsin GI Bill - Provides a full waiver of tuition and fees for eligible veterans and their dependents for up to 8 full-time semesters or 128 credits at any public school or technical college.

Veterans Education Grant Program - Provides a grant based on length of active duty military service to eligible veterans who have not yet been awarded a bachelor's degree for the reimbursement of tuition and fees following successful course completion at an eligible school.

In-State Tuition for Veterans - Veterans who entered active duty as a Wisconsin resident retain permanent eligibility for in-state tuition at University of Wisconsin System institutions.

Academic Credit for Military Service - Service members, reservists and veterans pursuing a college education may be able to obtain academic credit for military courses they have completed through the military.

High School Diplomas for Veterans - Local school boards may award high school diplomas to veterans who left high school before graduating to join the Armed Forces during a statutorily designated war period.

Employment

Illinois	<p>Employer tax credits - Provides Illinois employers with a tax credit of up to \$5,000 annually for each qualified veteran hired after July 1, 2012.</p> <p>Veterans Preference for State Employment - Awards veterans with passing grades on employment exams a certain number of preference points and requires them to be considered for open positions before non-veterans in the same grade category.</p> <ul style="list-style-type: none">• Occupational Licensing:<ul style="list-style-type: none">o Police officerso Emergency Medical Technicians (Ill. Rev. Stat. ch. 210, §50/3.50)o Commercial Driver's License (Ill. Rev. Stat. ch. 6, §5/6-508) <p>The Illinois Hire Heroes Consortium is a group of employers who have agreed to implement a series of veteran-friendly recruitment, training, and retention practices. The Illinois Department of Employment Security maintains a free online database to help veterans find jobs and offers in-person training and job placement assistance.</p> <p>"Mission: Veterans 2 Entrepreneurs" Program - Brings together government agencies, educational institutions, trade associations and employers to educate returning service members and veterans on opportunities available to start or expand a veteran-owned business.</p> <p>State Procurement Benefits for Veteran-Owned Businesses - (Ill. Rev. Stat. ch. 30, §500/45-57) State agencies and universities are encouraged to spend at least 3% of their procurement budgets with certified veteran-owned businesses.</p>
Minnesota	<p>Veterans Preference for State Employment - (Minn. Stat. §43A.11) Grants veterans a limited preference over non-veterans in hiring and promotion for public employment and also provides protection against unfair dismissals and demotions.</p> <p>Private Employer Veterans Hiring Preference - (Minn. Stat. §197.4551) Allows a private employer to grant preference to a veteran in hiring and promotion.</p> <p>Veteran-Owned Business Preference in State and County Contracts (Minn. Stat. §161.321)</p>
Missouri	<p>Veterans Preference for State Employment - Missouri Veterans receive a five-point preference when testing for any position with the state, with a ten-point preference for a service-connected disabled Veteran. Spouses of eligible veterans can also qualify.</p> <p>Procurement Preference for Disabled Veteran Owned Businesses - In bidding for jobs or services with the State of Missouri, preference will be given to disabled veteran businesses when the quality of performance promised is equal or better and the price quoted is the same or less.</p> <p>Professional License Extensions - A person who is called to active duty in the National Guard or any Reserve Component will be excused from the continuing education and training required to maintain the licensing or certification.</p> <p>Occupational Licensing - All professional licensing boards and commissions must accept military education, training, or service toward the qualifications to receive the license or certification.</p> <p>Health-related Professional License Renewal - When a person with a health-related professional license or certificate is called to active duty, their license or certificate will remain in good standing for the duration of active duty and six months after returning. Renewal of the license or certificate while the person is on active duty shall occur without the payment of dues.</p> <p>Temporary Professional Licenses for Military Spouses - Temporary licenses are available to nonresident spouses of active duty members of the military who have been transferred to Missouri.</p> <p>Unemployment Compensation for War on Terror Veterans - A veteran of the War on Terror may be entitled to a weekly benefit for 26 weeks with the dollar amount based on eight percent of the highest wages paid to the veteran in the five calendar quarters prior to deployment.</p> <p>Services for Job Seekers - Local Veterans Employment Representatives provide assistance in job placement, accessing needed services, and advocate for veterans by developing employment opportunities with and develop career and job training opportunities for veterans. Businesses. Disabled Veterans' Outreach Program specialists provide case management</p> <p>Free Background Checks for Homeless Veteran Employment - Free criminal background checks are available for homeless veterans to gain employment, housing and other services.</p>

National Conference of State Legislatures
State Veteran Benefits: Illinois, Minnesota, Missouri, and Wisconsin

CDL Skills Test Waiver- Exempts veterans with military driving experience from taking the skills test for a commercial driver's license.

Wisconsin Veterans Preference in State Employment - Eligible veterans are entitled to 10 points added to a passing score on a state civil service examination. Veterans with a VA-approved service-connected disability are entitled to additional points depending on the level of disability. Spouses of veterans may also be given a preference.

Hire a Hero - An online social network to help the military community connect with volunteers, local events and military-friendly employers.

Job Retraining Grants - Recently unemployed or underemployed veterans may receive up to \$3,000 per year, for a maximum of two years, if they have a financial need while being retrained for employment.

CDL Skill Test Waiver - Allows veterans with military driving experience to waive the skills test for a commercial driver's license.

Housing

Illinois Illinois Welcome Home Heroes Program: Provides qualified veterans, active military personnel, reservists and National Guard members with a \$10,000 forgivable loan over two years for down payment and closing cost assistance, a 30-year fixed rate mortgage and an optional mortgage credit certificate to reduce federal income tax liability.

Minnesota [Heading Home: Minnesota's Plan to Prevent and End Homelessness](#)

Heading Home Minnesota - a statewide initiative to end homelessness and is the umbrella organization for 22 local initiatives. Minnesota Housing is working to increase investments in affordable housing and rental assistance. Minnesota Housing and the Department of Human Services are working to create new supportive housing opportunities for the most vulnerable families experiencing homelessness.

Missouri Veterans Assistance Program - Helps homeless veterans and those at risk of becoming homeless receive job training, education, counseling, and rehabilitative services.

Wisconsin Substitute Address for Homeless Veterans - Unless otherwise prohibited by law, a homeless veteran may use a charitable, religious, fraternal, or veterans organization as a substitute mailing address to receive state or federal assistance.

Hunting/Fishing

Illinois Certain disabled persons and former prisoners of war who are Illinois residents are exempt from camping and admission fees (Ill. Rev. Stat. ch. 20, §2805/5).
 Hunting and fishing licenses are not required for disabled veterans who are receiving 10% or greater service-connected compensation, or total disability pension benefits.

Minnesota Preference for Hunting/Fishing License Lottery - (Minn. Stat. §97A.465) Allows the commissioner to give preference to qualified service members and veterans in any drawing or lottery involving the selection of applicants for hunting or fishing licenses and special permits.

Disabled Veteran State Park Permit - (Minn. Stat. §85.053) Awards an annual park permit for no charge to any veteran with a total and permanent service-connected disability and a daily park permit to any resident veteran with any level of service-connected disability

Missouri Free Fishing License for Disabled Veterans - Any honorably discharged military veteran having a service-related disability of 60% or greater, or who was a prisoner of war during military service, may take fish, live bait, clams, mussels, turtles, and frogs without permit.

Free Hunting License for Disabled Veterans - Any honorably discharged military veteran having a service-related disability of 60% or greater, or who was a prisoner of war during military service, may take wildlife as without permit with certain exceptions.

Guard and Reserve Small Game Hunting and Fishing Permit - Provides residents who are currently or in the past 12 months serving on active military duty in either the National Guard or Reserve the ability to hunt and fish a number of species for five dollars.

Wisconsin Disabled Veteran Reduced-Fee Fishing License - Available to veterans who are receiving veterans disability compensation for a disability of 70% or greater.

Military Free Fishing & Small Game Hunting License - Resident members of the Armed Forces with proof that they are on leave/furlough are eligible for free fishing and small game hunting licenses.

Returning Veteran Free Fishing or Hunting License - Resident veterans may be eligible for a single free annual fishing license or a small game, archery, or gun deer hunting license within a year of leaving active military duty.

Tax

Illinois Returning Veterans Homestead Exemption - (Ill. Rev. Stat. ch. 35, §200/15-167) Provides qualifying veterans a one-time \$5,000 reduction to their homes' equalized assessed value.

Disabled Veterans Standard Homestead Exemption - (Ill. Rev. Stat. ch. 35, §200/15-169) Provides a reduction in a property's equalized assessed value to a qualifying property owned by a veteran with a service-connected disability. A \$2,500 homestead exemption is available to a veteran with a service-connected disability of at least 50% but less than 75%; a \$5,000 homestead exemption is available to a veteran with a service connected disability of at least 75%.

**National Conference of State Legislatures
State Veteran Benefits: Illinois, Minnesota, Missouri, and Wisconsin**

Specially Adapted Housing Tax Exemption - Allowed on the assessed value of property for which federal funds have been used for the purchase or construction of specially adapted housing. Federal and state financial assistance is provided for service-connected disabled veterans for the purpose of acquiring or remodeling suitable dwelling units with special fixtures or moveable facilities made necessary by the veteran's permanent and total service-connected disabilities.

Mobile Home Tax Exemption - (Ill. Rev. Stat. ch. 35, §515/7.5) Veterans are exempt from the full amount of the mobile home tax.

Minnesota Disabled Veteran Property Tax Exemption - Provides 100% disabled veterans with a property tax exemption up to \$300,000; Veterans with a disability rating of 70% or more may receive an exemption up to \$150,000.

Credit for Military Service in a Combat Zone - Provides service members and veterans \$120 for each month he/she served in a combat zone since Jan. 1, 2011.

Credit for Past Military Service - Provides recently separated disabled veterans of the U.S. Military, including the National Guard and Reserves, who served at least 20 years with a tax credit up to \$750 for past service.

Missouri Income Tax Exemption for Military Retirement Pension - Exempts 15% of military retirement pension income from state taxes. This tax deduction will increase 15% annually until January 1, 2016, when all military retirement pension income will be tax-free.

Property Tax Receipt Waiver for Out of State Military - Military applicants who did not receive their renewal notice and are stationed outside the state are eligible for waiver of their property tax receipt verification requirement.

Missouri Property Tax Credit Claim gives credit to 100% disabled individuals for a portion of the real estate taxes or rent paid for the year. Max credit of \$750 for renters and \$1,100 for owners.

Wisconsin Military Pay Income Tax Exemption - Military pay that is exempt from federal taxation, such as combat pay or hazardous duty pay, is also exempt from state taxation.

Income Tax Extension of Filing Deadline - Allows service members serving on active duty to receive an extension for filing state income taxes and for interest on taxes due.

Military Retirement Benefits Exemption - Military retirement benefits are exempt from state taxation.

Mobilized Reserve/Guard Pay Exemption - Military pay received by certain members of the Guard and Reserves may be exempt from state taxation.

Wisconsin Veterans & Surviving Spouses Property Tax Credit - Provides eligible veterans and un-remarried, surviving spouses a refundable property tax credit for their primary, in-state residence.

Vehicle

Illinois A veteran with a service-connected 100% disability may be issued one special license, without charge. Vehicles bearing registration plates for disabled veterans are exempt from any law or ordinance imposing time limitations on parking in business districts or other facilities.

Veteran Status on Driver's License (Ill. Rev. Stat. ch. 625, §5/6-110)

Minnesota Veteran Status on Driver's License (Minn. Stat. §171.07)

Missouri Motorcycle Driving Exam Exemption - An active duty member of the U.S. Armed Forces who successfully completes a military motorcycle rider training course will not be required to take further driving tests to obtain a motorcycle license.

Veteran Designation on Driver's License - Allows a veteran to apply to obtain a driver's license or ID card with a veteran designation.

Early Renewal of Driver's License - Allows for an early renewal of driver licenses for persons leaving the state or country.

Stays for Revocation and Suspension of Driver's License - Stays driver license suspensions and revocations in certain cases for members of the armed forces on active duty until 60 days after service ends.

Vehicle Registration Renewal - Military applicants may renew an expired motor vehicle registration up to 60 days after completion of military service without a renewal penalty.

Free Parking in metered spaces for veterans displaying a Congressional Medal of Honor, Prisoner of War, Silver Star, or Purple Heart specialty license plate.

Wisconsin Veteran Designation on Driver Licenses - Allows veterans to request a veteran identifier on their driver's license or ID card.

Driver License Renewal - Any license issued to a person on active military duty does not expire until 30 days after return to Wisconsin or 90 days after discharge, whichever is first.

Other

Missouri Incarcerated Veteran Re-Entry Program - Assists incarcerated veterans and their families with information and assistance on VA benefits, transitioning back into the community, and works with incarcerated veterans to reduce the number of VA overpayments while incarcerated.

Wisconsin Incarcerated Veterans Program - Provides information and access to federal and state veterans benefits, assistance in appealing less-than-honorable discharges, claim advocacy, etc.