

February 24, 1961.
Passed on File.

House File 502
By BRILES.

Passed House, Date 4-11-61 Passed Senate, Date 4-14-61
Vote: Ayes 90 Nays 0 Vote: Ayes 40 Nays 0
Approved 4-18-61

A BILL FOR

An Act to amend section four hundred twenty-seven point six (427.6), Code 1958, relating to allowance or disallowance by the board of supervisors of claims for military service tax exemption.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-seven point six
- 2 (427.6), Code 1958, is hereby amended by adding to the first
- 3 paragraph the following:
- 4 "Provided, notwithstanding the filing of the claim on or
- 5 before July first of any year, the claimant shall be the legal
- 6 or equitable owner of the property upon which exemption is
- 7 claimed, on the first day of July of the year in which said
- 8 exemption is claimed."

EXPLANATION OF HOUSE FILE 502

Opinions of the attorney general have held that the controlling date of determining whether or not a claimant meets statutory requirements for military service exemption is the date the board of supervisors passes on the claim. Since July 1 is the last date for filing, and claims are not turned over to the auditor until that time, it is impossible for boards of supervisors to act on them immediately. It requires, in some counties, several days to complete all these. The result is much confusion and unfairness. This bill is to provide a uniform date for allowance of all military service exemption claims.

