

June 2, 1965.
Placed on Calendar.

Senate File 637
By APPROPRIATIONS COMMITTEE.

Passed Senate, Date 6/3 Passed House, Date 6/4
Vote: Ayes 48 Nays 0 Vote: Ayes 104 Nays 0

Approved.....

conceded in amendment 6/4
passed as amended (40-8) **A BILL FOR** *passed on file 6/3*
deferred 6/3

An Act relating to the agricultural land tax credit.

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

- 1 Section 1. Section four hundred twenty-six point one
- 2 (426.1), Code 1962, is amended by striking from lines nine (9)
- 3 and ten (10) the words "eleven million two hundred fifty
- 4 thousand dollars" and inserting in lieu thereof the words
- 5 "fifteen million dollars".

SENATE FILE 637

- 1 Amend Senate File 637 by adding a new section thereto as
- 2 follows:
- 3 "Sec. 2. Section four hundred twenty-six point three
- 4 (426.3), Code 1962, is amended by adding after the word "fifteen"
- 5 in lines seven (7) and thirteen (13) the words "until January
- 6 1, 1966 but from thereafter twenty"."

Filed and lost (19-31)
June 3, 1965.

By SCHROEDER.

SENATE FILE 637

1 Amend Senate File 637 by striking everything after the
 2 enacting clause and inserting in lieu thereof the following:
 3 "Section 1. Section four hundred twenty-six point one (426.1),
 4 Code 1962, is hereby amended by striking all of such section
 5 after the word 'year' in line six (6) and inserting in lieu there-
 6 of the following:
 7 'beginning July 1, 1965, there is appropriated thereto from
 8 funds in the general fund not otherwise appropriated such funds
 9 as shall be necessary to carry out the provisions of this Act.'
 10 "Sec. 2. Section four hundred twenty-six point three (426.3),
 11 Code 1962, is hereby amended as follows:
 12 "1. By striking from line seven (7) the word 'fifteen' and
 13 inserting in lieu thereof the word 'twenty (20)'.
 14 "2. By striking all of such section after the word 'fund' in
 15 line thirteen (13) and inserting the following in lieu thereof:
 16 'twenty (20) mills for the previous year. The agricultural
 17 land credit as provided by this chapter shall not be made to any
 18 taxpayer on any portion of his property upon which he may obtain
 19 a homestead credit, as provided by chapter four hundred twenty-
 20 five (425) of the Code.'
 21 "Sec. 3. Section four hundred twenty-six point six (426.6),
 22 Code 1962, is hereby amended as follows:
 23 "1. By striking from line thirteen (13) the word 'fifteen'
 24 and inserting in lieu thereof the word 'twenty (20)'.
 25 "2. By striking from lines fourteen (14) and fifteen (15) the
 26 word 'fifteen' and inserting in lieu thereof the word 'twenty
 27 (20)'.
 28 "Sec. 4. Section four hundred twenty-six point seven (426.7),
 29 Code 1962, is hereby amended by striking all of such section after
 30 the word 'counties' in line eleven (11) and inserting in lieu
 31 thereof a period.
 32 "Sec. 5. Section four hundred twenty-six point eight (426.8),
 33 Code 1962, is hereby repealed and the following new section
 34 inserted in lieu thereof:
 35 'Upon receiving the warrant from the state comptroller, the
 36 county auditor shall enter upon the tax lists as a credit against
 37 the tax levied on each tract of agricultural land on which there
 38 has been made an allowance of credit the amount computed previous-
 39 ly for each such tract and for which the warrant has been drawn.
 40 The county auditor shall then deliver said tax lists and said
 41 warrant to the county treasurer. The county treasurer shall show
 42 on each tax receipt the amount of tax credit for each tract of
 43 agricultural land. In case of change of ownership the credit
 44 shall follow the title.'
 45 "Sec. 6. Section four hundred twenty-six point nine (426.9),
 46 Code 1962, is hereby repealed."

Filed *last 6/3 (36-75)*
 June 3, 1965.

SCHERLE of Fremont-Mills.

SENATE FILE 637

1 Amend Senate File 637 by adding thereto the following new section:
 2 "Section four hundred twenty-six point three (426.3), Code 1962, is
 3 hereby amended by inserting in line twenty-three (23) after the figure
 4 the following:
 5 ', to any owner who is not a bona fide resident of the State of Iowa,
 6 or to any corporation which does not have a situs in the state for
 7 the purpose of paying the tax imposed upon corporations under division
 8 III, chapter four hundred twenty-two (422) of the Code, if such cor-
 9 tion is the owner of property which would otherwise be eligible for the
 10 agricultural land tax credit."

Filed and adopted *(74-43)*
 June 3, 1965.

motion to reconsider prevailed 6/4
withdrawn 6/4
 HAGEMAN of Winneshiek.

SENATE FILE 637

- 1 Amend Senate File 637 by adding thereto the following new
- 2 section:
- 3 "To be entitled to the agriculture land tax credit the person
- 4 shall be the resident and tiller of the farm."

Filed
June 3, 1965.

lost 6/4
CROSTER of Linn.

SENATE FILE 637

- 1 Amend Senate File 637 by adding the following new section at
- 2 the end thereof:
- 3 "If any section, subsection, paragraph, sentence, clause or
- 4 phrase of this Act is for any reason held to be unconstitutional
- 5 or invalid, such unconstitutionality or invalidity shall not
- 6 affect the constitutionality or validity of the remaining portions
- 7 of this Act. The General Assembly hereby declares that it would
- 8 have passed this Act and each section, subsection, paragraph,
- 9 sentence, clause or phrase hereof irrespective of whether any one
- 10 or more of the sections, subsections, paragraphs, sentences,
- 11 clauses or phrases be declared unconstitutional."

Filed
June 3, 1965.

MEACHAM of Poweshiek.

SENATE FILE 637

- 1 Amend Senate File 637 by adding thereto the following
- 2 new section:
- 3 "Section four hundred twenty-six point three (426.3), Code
- 4 1962, is hereby amended by inserting in line twenty-three (23)
- 5 after the figure 425, the following:
- 6 'Agricultural land tax credit computed after January 1,
- 7 1966, payable in 1967, will not be paid to any owner who is
- 8 not a bona fide resident of the state of Iowa, or to any
- 9 corporation which does not have a situs in the state for
- 10 the purpose of paying the tax imposed upon corporations under
- 11 division III, chapter four hundred twenty-two (422) of the
- 12 Code, if such corporation is the owner of property which
- 13 would otherwise be eligible for the agricultural land tax
- 14 credit.'"

Filed
June 4, 1965.

adapted (61-48)
DUNTON of Keokuk.

SENATE FILE 637

- 1 Amend Senate File 637 by striking all of section one (1)
- 2 and by renumbering the sections.

Filed
June 4, 1965.

lost 6/4
BREMNER of Pottawattamie.

SENATE FILE 637

- 1 Amend Senate File 637 by striking from line five (5) of
- 2 section one (1) the word "fifteen" and inserting in lieu
- 3 thereof the word "twelve".

Filed
June 4, 1965.

lost 6/4 (8-102)
JACKSON of Black Hawk.
DENATO of Polk.