

January 20, 1967

Passed on File.

*Stage and Means 1-23, Pass 2-22  
Top Revision, Pass 3-31*

Senate File 37

By BENDA, BRILES, FROMMELT,  
KIBBIE, MILLS and REPPERT

Passed Senate, Date 3-7-67

Passed House, Date 6-1-67

Vote: Ayes 60 Nays 1

Vote: Ayes 97 Nays 0

Approved June 19, 1967

*Passed  
Senate on  
6-5-67  
50-0*

## A BILL FOR

An Act to provide real property tax exemption to disabled veterans.

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

1 Section 1. Chapter four hundred twenty-seven (427), Code  
2 1966, is hereby amended by adding thereto the following new  
3 section:

4 "The home and lot of any disabled veteran of any of the  
5 military services of the United States acquired by such  
6 veteran with the assistance provided by sections eight hundred  
7 one (801) and eight hundred two (802), chapter twenty-one (21),  
8 title thirty-eight (38), United States Code, shall not be  
9 taxed so long as such veteran, his surviving spouse, or their  
10 surviving children under twenty-one (21) years of age are the  
11 owners of such home and lot; except that, in event the widow  
12 of such veteran becomes married, such exemption shall be void  
13 as of the next ensuing tax period. Any veteran who elects to  
14 secure the exemption provided in this section shall not be  
15 eligible for any other real property tax exemption provided  
16 by law for veterans of military service."

1 Amend Senate File 37 by adding the following new section  
2 thereto:  
3 Sec. 2. Amend section four hundred twenty-seven point one  
4 (427.1), Code 1966, by adding the following as a new subsection  
5 thereto:  
6 "All personal and real property of an urban transit system  
7 used in its operation and the conduct of its business."

Filed - Withdrawn 3-7  
March 6, 1967

By REPERT

1 Amend Senate File 37 by striking all after the enacting  
2 clause and inserting in lieu thereof the following:  
3 Section 1. Chapter four hundred twenty-five (425), Code  
4 1966, is amended by adding the following new section:  
5 "~~In the event the owner of the homestead, allowed a credit~~  
6 ~~under this chapter, is a veteran of any of the military~~  
7 forces of the United States who acquired the homestead  
8 under the provisions of the United States Code, title thirty-  
9 eight (38), chapter twenty-one (21), sections eight  
10 hundred one (801) and eight hundred two (802), the credit  
11 allowed on said homestead from the homestead credit fund  
12 herein provided shall be the entire amount of the tax  
13 levied on said homestead. The credit herein allowed shall  
14 be continued to the estate of such veteran who is  
15 deceased or the surviving spouse and children who are  
16 the beneficiaries thereof so long as the surviving spouse  
17 remains unmarried and until any surviving unmarried  
18 children reach the age of twenty-one years. The provisions  
19 of this section shall not be applicable to the holder of  
20 title to any such homestead whose annual income, together  
21 with that of his spouse, if any, for the last preceding  
22 twelve-(12) month income tax accounting period exceeds  
23 five thousand dollars. For the purpose of this section  
24 'income' means taxable income for federal income tax  
25 purposes plus income from securities of state and other  
26 political subdivisions exempt from federal income tax.  
27 Any veteran or his beneficiary who elects to secure  
28 the credit provided in this section shall not be  
29 eligible for any other real property tax exemption  
30 provided by law for veterans of military service."  
31 Amend the title by striking the word "exemption"  
32 and inserting in lieu thereof the word "credit".

Filed  
June 1, 1967

*Senate concurred 6-5-67*

1 Amend Senate File 37 by striking all after the enacting  
2 clause and inserting in lieu thereof the following:  
3 Section 1. Chapter four hundred twenty-five (425), Code  
4 1966, is amended by adding the following new section:  
5 "In the event the owner of the homestead, allowed a credit  
6 under this chapter, is a veteran of any of the military forces  
7 of the United States who acquired the homestead under the  
8 provisions of the United States Code, title thirty-eight (38),  
9 chapter twenty-one (21), sections eight hundred one (801) and  
10 eight hundred two (802), the credit allowed on said homestead  
11 from the homestead credit fund herein provided shall be the  
12 entire amount of the tax levied on said homestead. The credit  
13 herein allowed shall be continued to the estate of such veteran  
14 who is deceased or the surviving spouse and children who are  
15 the beneficiaries thereof so long as the surviving spouse remains  
16 unmarried and until any surviving unmarried children reach the  
17 age of twenty-one years. The provisions of this section shall  
18 not be applicable to the holder of title to any such homestead  
19 who has an annual income exceeding five thousand dollars. Any  
20 veteran or his beneficiary who elects to secure the credit  
21 provided in this section shall not be eligible for any other  
22 real property tax exemption provided by law for veterans of  
23 military service."  
24 Amend the title by striking the word "exemption" and insert-  
25 in lieu thereof the word "credit".

Filed - *Adopted as amended 6-1*  
May 26, 1967

*House*  
DODERER of Johnson.  
HICKLIN of Louisa-Muscatine.  
HARBOR of Fremont-Mills.

1 Amend the Doderer, Hicklin and Harbor amendment to  
2 Senate File 37 by striking from line nineteen (19) the  
3 words "who has an annual income exceeding five thousand  
4 dollars.", and inserting in lieu thereof the following:  
5 "whose annual income, together with that of his  
6 spouse, if any, for the last preceding twelve (12) month  
7 income tax accounting period exceeds five thousand dollars.  
8 For the purpose of this section 'income' means taxable  
9 income for federal income tax purposes plus income from  
10 securities of state and other political subdivisions  
11 exempt from federal income tax."

Filed - *adopted 6-1*  
May 31, 1967

*House*  
HICKLIN of Louisa-Muscatine.  
DODERER of Johnson.  
HARBOR of Fremont-Mills.