

January 14, 1970

HOUSE FILE 1060

Ways and Means, *Page 1-28*

Sen. " " 2-4-70 By KOCH, NELSON, ANDERSEN, PETERSON,
2-26 JOHNSON of Audubon-Guthrie,
EDGINGTON, SCHROEDER, GRAHAM,
DOOLEY, KNOBLAUCH, BERGMAN,
WINKELMAN, STOKES, DOYLE, WEICHMAN,
DEN HERDER, KRUSE, WAUGH and CRABB
(DeKoster)

Passed House, Date *2-1-70* Passed Senate, Date *3-9-70*

Vote: Ayes *107* Nays *0* Vote: Ayes *52* Nays *0*

Approved *3-16-70*

A BILL FOR

1 An Act providing an exemption from state income tax for active
2 duty military service.

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

4 Section 1. Chapter two hundred forty-three (243), section
5 four (4), Acts of the Sixty-third General Assembly, First Ses-
6 sion, is hereby amended by striking lines five (5), six (6),
7 and seven (7) and inserting in lieu thereof the following:

8 "more than six continuous months, shall not include any
9 income received for such service performed on or after January
10 first, 1969, in computing the tax imposed by this section."

11 Sec. 2. This Act being deemed of immediate importance
12 shall take effect and be in force from and after its publica-
13 tion in _____, a newspaper published
14 in _____, Iowa, and in _____
15 _____, a newspaper published in _____,
16 Iowa.

*Proof
of Publication
4-6*

EXPLANATION

The law as presently written apparently does not permit an income tax exemption for the 185th Tactical Fighter Group, Iowa Air National Guard, which served sixteen months active duty, but did not serve six months during 1969. This bill will provide an exemption for active duty service income for service performed during 1969, if at least six months continuous active duty has been served, even if part of the six months has been in another tax year.

1 Amend House File 1060 by striking from page 1 all of lines
2 11 through 16 and inserting in lieu thereof the following:
3 "Sec. 2. This Act being deemed of immediate importance
4 shall take effect and be in force from and after its publica-
5 tion in The Sioux City Journal, a newspaper published in
6 Sioux City, Iowa, and in The Sheldon Mail, a newspaper published
7 in Sheldon, Iowa.

Filed - *Adopted 2-2*
January 29, 1970
In: Ways and means

KOCH of Woodbury