

March 10, 1969
Ways and Means, *Pass 3-27*
See " " " 4-2, Pass 4-8

HOUSE FILE 485

By BAILEY

Passed House, Date *4-1-69* Passed Senate, Date *5/13/69*
Vote: Ayes *110* Nays *0* Vote: Ayes *40* Nays *21*
Approved *May 19, 1969*

A BILL FOR

1 An Act relating to the homestead tax credit.

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

3 Section 1. Section four hundred twenty-five point eleven
4 (425.11), Code 1966, as amended by chapter three hundred fifty-
5 six (356), section forty-nine (49), Acts of the Sixty-second
6 General Assembly, is hereby further amended by striking from
7 subsection one (1) all of paragraph a and inserting in lieu
8 thereof the following:

9 "The homestead must embrace the dwelling house in which
10 the owner is living at the time of filing the application,
11 except as herein provided, and said application must contain
12 an affidavit of his intention to occupy said dwelling house,
13 in good faith, as a home for six months or more in the year
14 for which the credit is claimed.

15 When any person is inducted into active service under the
16 selective training and service Act of the United States or
17 whose voluntary entry into active service results in a
18 credit on the quota of persons required for service under
19 the selective training and service Act, or who, being a member
20 of any component part of the military, naval, or air forces
21 or nurse corps of this state or nation, is called or ordered
22 into active service, such person shall be considered as occu-
23 pying or living on the homestead during such service and, where
24 equitable or legal title of the homestead is in the spouse of
25 the person who is a member of or is inducted into the armed

- 1 services of the United States, the spouse shall be considered
- 2 as occupying or living on the homestead during such service.
- 3 When any person is confined in a nursing home, extended-
- 4 care facility, or hospital, such person shall be considered
- 5 as occupying or living on a homestead where such person is
- 6 the owner of such homestead and such person maintains such
- 7 homestead and does not lease, rent, or otherwise receive
- 8 profits from other persons for the use thereof."

EXPLANATION OF HOUSE FILE 485

This bill will redefine "homestead" to include a dwelling house of a person confined in a nursing home, extended-care facility, or hospital so that such person will qualify for a homestead tax credit where such person is the owner and maintains such home and receives no profits from other persons for the use thereof.