

FEB 14 1973

HOUSE FILE 208

Place On Calendar

Sen. Hays and Means 2/19/73, Page 2/5

BY COMMITTEE ON WAYS AND MEANS

Griffin, Chairman
Van Gilst
Kinley

*as amended
by Senate*

2-28-73 (657)

Passed House, Date 2-16-73 (348)

Passed Senate, Date 3-20-73 (599)

Vote: Ayes 84
25

Nays 5

Vote: Ayes 43

Nays 0

Approved 4-6-73

A BILL FOR

1 An Act relating to the property tax exemption for property
2 owned by cemetery associations.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

4 Section 1. Section four hundred twenty-seven point one
5 (427.1), subsection seven (7), Code 1973, is amended by
6 striking the subsection and inserting in lieu thereof the
7 following:

8 7. PROPERTY OF CEMETERY ASSOCIATIONS. Burial grounds
9 and mausoleums owned and operated by nonprofit cemetery
10 associations. This exemption applies only to burial grounds
11 and mausoleums used for the interment of human bodies and
12 human remains.

EXPLANATION

14 The bill clarifies the exemption for property of cemetery
15 associations. Presently the law provides that the property
16 owned by a cemetery association is exempt. The bill provides
17 that the property owned and operated by cemetery associations
18 as burial grounds and mausoleums for the interment of human
19 bodies and human remains shall be exempt. The exemption
20 is not granted to pet cemeteries.

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S-244

1 Amend House File 208, page 1, by striking lines 8 through
2 12 and inserting in lieu thereof the following:
3 "7. PROPERTY OF CEMETERY ASSOCIATIONS. Burial
4 grounds, mausoleums, buildings and equipment owned
5 and operated by nonprofit cemetery associations and
6 used exclusively for the maintenance and care of the
7 cemeteries devoted to interment of human bodies and human
8 remains."

S-244 Filed *Adopted 3/20* By SHAFF
March 8, 1973

SENATE AMENDMENT TO HOUSE FILE 208

1 Amend House File 208, page 1, by striking lines 8 through
2 12 and inserting in lieu thereof the following:
3 "7. PROPERTY OF CEMETERY ASSOCIATIONS. Burial
4 grounds, mausoleums, buildings and equipment owned and operated
5 by nonprofit cemetery associations and used exclusively
6 for the maintenance and care of the cemeteries devoted
7 to interment of human bodies and human remains."

Received from the Senate
March 22, 1973

House concurred 3/29