

Senate File 1308
Stanley, Chairman
Grassley
Kreamer
Wells
Woods

SENATE FILE **1308**

BY COMMITTEE ON WAYS AND MEANS

FILED MAR 15 1974

Ways and Means 3/25, Pass 4/26

Passed Senate, Date 3-20-74 (903) Passed House, Date 4-30-74 (2236)
Vote: Ayes 47 Nays 0 Vote: Ayes 87 Nays 0
Approved May 10, 1974

A BILL FOR

1 An Act to provide additional property tax relief for owners
2 of mobile homes who are sixty-five years of age and older
3 or are totally disabled.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

1 Section 1. Section one hundred thirty-five D point twenty-
2 two (135D.22), Code 1973, is amended by striking subsection
3 one (1) and inserting in lieu thereof the following new
4 subsections:

5 NEW SUBSECTION. Multiply the number of square feet of
6 floor space each mobile home contains when parked and in use
7 by ten cents. In computing floor space, the exterior
8 measurements of the mobile home shall be used as shown on
9 the certificate of registration and title, but not including
10 any area occupied by a hitching device.

11 NEW SUBSECTION. However, if the owner of the mobile home
12 is totally disabled as defined in Acts of the Sixty-fifth
13 General Assembly, 1973 Session, chapter two hundred fifty-
14 one (251), section three (3), subsection seven (7), or is
15 sixty-five years of age or older and his income when included
16 with that of his spouse is less than one thousand dollars
17 per year, the semiannual tax shall be computed by multiplying
18 the number of square feet in the mobile home by one-half of
19 one cent. If such income is one thousand dollars or more
20 but less than two thousand dollars, the semiannual tax shall
21 be computed at the rate of two cents per square foot, if such
22 income is two thousand dollars or more but less than three
23 thousand dollars, the semiannual tax shall be computed at
24 the rate of three and one-half cents per square foot, if such
25 income is three thousand dollars or more but less than four
26 thousand dollars, the semiannual tax shall be computed at
27 the rate of five cents per square foot, if such income is
28 four thousand dollars or more but less than five thousand
29 dollars, the semiannual tax shall be computed at the rate
30 of six and one-half cents per square foot, and if such income
31 is five thousand dollars or more but less than six thousand
32 dollars, the semiannual tax shall be computed at the rate
33 of seven and one-half cents per square foot. For purposes
34 of this subsection, "income" means income as defined in Acts
35 of the Sixty-fifth General Assembly, 1973 Session, chapter

1 two hundred fifty-one (251), section three (3), subsection
2 one (1).

3 Sec. 2. Acts of the Sixty-fifth General Assembly, 1973
4 Session, chapter two hundred fifty-one (251), section three
5 (3), subsection nine (9), is amended to read as follows:

6 9. "Gross rent" means rental paid at arm's length solely
7 for the right of occupancy of a homestead, including rent
8 for space occupied by a mobile home not to exceed one acre,
9 exclusive of charges for any utilities, services, furniture,
10 furnishings, or personal property appliances furnished by
11 the landlord as a part of the rental agreement whether or
12 not expressly set out in the rental agreement. If the director
13 of revenue determines that the landlord and tenant have not
14 dealt with each other at arm's length, and the director of
15 revenue is satisfied that the gross rent charged was excessive,
16 he shall adjust the gross rent to a reasonable amount as
17 determined by the director. If the landlord does not supply
18 the charges for any utilities, services, furniture,
19 furnishings, or personal property appliances furnished by
20 him, or if the charges appear to be incorrect, the director
21 of revenue may apply a percentage determined from samples
22 of similar gross rents paid solely for the right of occupancy.

23 EXPLANATION

24 This bill provides property tax relief for persons who
25 are totally disabled or are sixty-five years of age or older
26 who own mobile homes. The amount of tax payable is computed
27 on the basis of income and the tax is graduated.

28
29
30
31
32
33
34
35

LSB 4038
bk/cw/1

FISCAL NOTE
SENATE FILE 1308

Date prepared April 3, 1974

Requested by Representative Stanley.

Prepared in regard to Senate File 1308. Following is the fiscal effect in dollars of the legislative proposal as required by Joint Rule 16.

Senate File 1308 provides an additional property tax relief for owners of mobile homes who are 65 years of age and older or are totally disabled.

The fiscal effect cannot be determined.

Filed
April 5, 1974

GERRY D. RANKIN
Legislative Fiscal Director

H-3031

1 Amend Senate File 1308, as amended and passed by
2 the Senate, page 3, by inserting after line 2, the
3 following new section:
4 Sec. ____ . Acts of the Sixty-fifth General Assembly,
5 1973 Session, chapter two hundred fifty-one (251), sec-
6 tion three (3), subsection one (1), is amended to read
7 as follows:

8 1. "Income" means the sum of Iowa net income as
9 defined in section four hundred twenty-two point seven
10 (422.7) of the Code, plus all of the following to the
11 extent not already included in Iowa net income:
12 capital gains, alimony, child support money, cash
13 public assistance and relief, except property tax
14 relief granted under this Act, the gross amount of
15 any pension or annuity, including but not limited to
16 railroad retirement benefits, all payments received
17 under ~~the federal social security act, and all~~
18 military retirement and veteran's disability pensions,
19 interest received from the state or federal government
20 or any of its instrumentalities, workmen's compensa-
21 tion, the gross amount of disability income or "loss
22 of time" insurance, and that part of net worth con-
23 sidered as income under subsection two (2) of this
24 section. "Income" does not include gifts from non-
25 governmental sources, or surplus foods or other relief
26 in kind supplied by a governmental agency.

H-3031 Filed. *Ruled not germane 4/30* By KRAUSE of Palo Alto
April 26, 1974

FISCAL NOTE
SENATE FILE 1308

Date prepared April 29, 1974

Requested by Representative Krause.

Prepared in regard to H-3031 amending Senate File 1308 by deleting payments received from federal social security act from determining Iowa net income. Following is the fiscal effect in dollars of the legislative proposal as required by Joint Rule 16.

The fiscal effect of this amendment cannot be determined.

Filed
April 29, 1974

GERRY D. RANKIN
Legislative Fiscal Director

S-2547
1 Amend Senate File 1308 as follows:
2 1. Page 2, line 11, by striking the word "How-
3 ever" and inserting in lieu thereof the words
4 "Effective January 1, 1975".
5 2. Page 3, by inserting after line 22 the follow-
6 ing new section:
7 Sec. _____. This Act, being deemed of immediate
8 importance, shall take effect and be in force from
9 and after its publication in The Cedar Rapids
10 Gazette, a newspaper published in Cedar Rapids, Iowa,
11 and in the Clinton Herald, a newspaper published in
12 Clinton, Iowa.

S-2547 Filed and adopted
March 20, 1974

By RILEY and SHAFF

S-2548
1 Amend Senate File 1308 as follows:
2 1. Page 3, line 7 by inserting after the word
3 "homestead" the words "or mobile home".

S-2548 Filed and adopted
March 20, 1974

By RILEY
