

FILED MAR 20 1973

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Senate File 393
Orr, Chairman
Curtis
Hill

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Senate File 393
Roorda, Chairman
Kreamer
Bortell
Middleswart
Norland

SENATE FILE 393

By DODERER

e, Date 6-11-73 (1651) Passed House, Date 3-19-74 (1074)
4 Nays 0 Vote: Ayes 87 Nays 2
Approved 3-29-74

A BILL FOR

1 An Act relating to the military service tax exemption.

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

3 Section 1. Section four hundred twenty-seven point four
4 (427.4), subsections one (1) and two (2), Code 1973, are
5 amended to read as follows:

6 1. The wife, or widow spouse, or surviving spouse remain-
7 ing unmarried, of any such soldier, sailor, marine, or nurse,
8 where they are living together or were living together at the
9 time of the death of such person.

10 2. The widowed-mother, remaining parent whose spouse is
11 deceased and who remains unmarried, of any such soldier,
12 sailor, marine, or nurse, whether living or deceased, where
13 such widowed-mother parent is, or was at the time of death
14 of the soldier, sailor, marine, or nurse, dependent on such
15 person for support.

EXPLANATION

17 This bill provides that a military service tax exemption
18 may be used by the spouse or surviving spouse, or by the
19 parent whose spouse is deceased, without regard to the sex
20 of the spouse or parent.

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SENATE FILE 393
FISCAL NOTE

Date prepared April 23, 1973

Requested by Senator Orr.

Prepared in regard to S.F. 393 - An Act relating to the military service tax exemption. Following is the fiscal effect in dollars of the legislative proposal as required by Senate Rule 31.

No fiscal estimate available. Information is not available to provide an estimated.

Source: Department of Revenue.

Filed
May 1, 1973

GERRY D. RANKIN
Legislative Fiscal Director

S-659

1 Amend Senate File 393 by adding the following new section
2 after line 2, and renumbering the remaining section:
3 Sec. _____. Section four hundred twenty-seven point three
4 (427.3), subsection four (4) Code 1973, is amended by
5 adding the following new sentence:
6 New Sentence. The provision of this subsection shall
7 also apply to any honorably separated, retired, furloughed to
8 a reserve, placed on inactive status, or discharged soldier,
9 sailor, marine, or nurse who served in Korea after January 31,
10 1955, as a member of the occupational forces retained in Korea
11 by the government of the United States or who served in
12 Vietnam after the date the armed forces of the United States
13 are directed by formal order of the government of the United
14 States to cease hostilities.

S-659 Filed *Revised out of order 6/11* By HEYING
May 23, 1973