

House File 182
Ways and Means
Nolting, Chairman
Lamborn
Van Gilst

375

HOUSE FILE 182

BY COMMITTEE ON WAYS AND MEANS

~~Place On Calendar~~

Passed House, Date 2-12-75 (p. 285) Passed Senate, Date 4-3-75 (811)

Vote: Ayes 22 Nays 0 Vote: Ayes 43 Nays 0

Approved 4-16-75

A BILL FOR

1 An Act relating to the period in which claims for the military
2 service tax exemption and the homestead tax credit may be
3 audited.

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

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1 Section 1. Section four hundred twenty-five point seven
2 (425.7), subsection three (3), Code 1975, is amended to read
3 as follows:

4 3. Should the director of revenue determine, upon
5 investigation, that any claim for homestead credit has been
6 allowed by any board of supervisors which is not justifiable
7 under the law and not substantiated by proper facts, the
8 director may, at any time within ~~one-year-after-the-receipt~~
9 ~~by-the-department-of-revenue-of-the-certification-of-such~~
10 ~~credit-by-any-county-treasurer~~ twenty-four months from July
11 first of the year in which the claim is filed, set aside such
12 allowance. Notice of such disallowance shall be given to
13 the county auditor of the county in which such claim has been
14 improperly granted and a written notice of such disallowance
15 shall also be addressed to the claimant at his last known
16 address. Such claimant, or the board of supervisors, may
17 seek judicial review of the action of the director of revenue
18 in accordance with the terms of the Iowa administrative
19 procedure Act. In any case where a claim is so disallowed
20 by the director of revenue and no petition for judicial review
21 is filed with respect to such disallowance, any amounts of
22 credits allowed and paid from the homestead credit fund shall
23 become a lien upon the property on which said credit was
24 originally granted, if still in the hands of the claimant,
25 and not in the hands of a bona fide purchaser, and any amount
26 so erroneously paid shall be collected by the county treasurer
27 in the same manner as other taxes and such collections shall
28 be returned to the department of revenue and credited to the
29 homestead credit fund. The director of revenue shall also
30 have the authority to institute legal proceedings against
31 a homestead credit claimant for the collection of all payments
32 made on such disallowed credits.

33 Sec. 2. Section four hundred twenty-six A point six
34 (426A.6), Code 1975, is amended to read as follows:

35 426A.6 SETTING ASIDE ALLOWANCE. Should the director of

1 revenue determine, upon investigation, that any claim for
2 military service tax exemption has been allowed by any board
3 of supervisors which is not justifiable under the law and
4 not substantiated by proper facts, the director may, at any
5 time within ~~one-year-after-the-receipt-by-the-department-of~~
6 ~~revenue-of-the-certification-of-such-exemption-by-any-county~~
7 ~~treasurer~~ twenty-four months from July first of the year in
8 which the claim is filed, set aside such allowance. Notice
9 of such disallowance shall be given to the county auditor
10 of the county in which such claim has been improperly granted
11 and a written notice of such disallowance shall also be
12 addressed to the claimant at his last known address. Such
13 claimant, or the board of supervisors, may seek judicial
14 review of the action of the director of revenue in accordance
15 with the terms of the Iowa administrative procedure Act.
16 In any case, where a claim is so disallowed by the director
17 of revenue and no petition for judicial review is filed with
18 respect to such disallowance, any amounts of credits allowed
19 and paid from the military service tax credit fund shall
20 become a lien upon the property on which said credit was
21 originally granted, if still in the hands of the claimant,
22 and not in the hands of a bona fide purchaser, and any amount
23 so erroneously paid shall be collected by the county treasurer
24 in the same manner as other taxes and such collections shall
25 be returned to the department of revenue and credited to the
26 military service tax credit fund. The director of revenue
27 shall also have the authority to institute legal proceedings
28 against a military service tax exemption claimant for the
29 collection of all payments made on such disallowed exemptions.

EXPLANATION

31 This bill extends the time in which claims for the military
32 service tax exemption and the homestead tax credit may be
33 audited from one year after the receipt of the certificate
34 by the department of revenue to twenty-four months from July
35 first of the year in which the claim is filed.

LSB 632
be/rh/31

HOUSE FILE 182

AN ACT

RELATING TO THE PERIOD IN WHICH CLAIMS FOR THE MILITARY SERVICE TAX EXEMPTION AND THE HOMESTEAD TAX CREDIT MAY BE AUDITED.

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

Section 1. Section four hundred twenty-five point seven (425.7), subsection three (3), Code 1975, is amended to read as follows:

3. Should the director of revenue determine, upon investigation, that any claim for homestead credit has been allowed by any board of supervisors which is not justifiable under the law and not substantiated by proper facts, the director may, at any time within ~~one-year-after-the-receipt-by-the-department-of-revenue-of-the-certification-of-such-credit-by-any-county-treasurer~~ twenty-four months from July first of the year in which the claim is filed, set aside such allowance. Notice of such disallowance shall be given to the county auditor of the county in which such claim has been improperly granted and a written notice of such disallowance shall also be addressed to the claimant at his last known address. Such claimant, or the board of supervisors, may seek judicial review of the action of the director of revenue in accordance with the terms of the Iowa administrative procedure Act. In any case where a claim is so disallowed by the director of revenue and no petition for judicial review is filed with respect to such disallowance, any amounts of credits allowed and paid from the homestead credit fund shall become a lien upon the property on which said credit was originally granted, if still in the hands of the claimant, and not in the hands of a bona fide purchaser, and any amount so erroneously paid shall be collected by the county treasurer

in the same manner as other taxes and such collections shall be returned to the department of revenue and credited to the homestead credit fund. The director of revenue shall also have the authority to institute legal proceedings against a homestead credit claimant for the collection of all payments made on such disallowed credits.

Sec. 2. Section four hundred twenty-six A point six (426A.6), Code 1975, is amended to read as follows:

426A.6 SETTING ASIDE ALLOWANCE. Should the director of revenue determine, upon investigation, that any claim for military service tax exemption has been allowed by any board of supervisors which is not justifiable under the law and not substantiated by proper facts, the director may, at any time within ~~one-year-after-the-receipt-by-the-department-of-revenue-of-the-certification-of-such-exemption-by-any-county-treasurer~~ twenty-four months from July first of the year in which the claim is filed, set aside such allowance. Notice of such disallowance shall be given to the county auditor of the county in which such claim has been improperly granted and a written notice of such disallowance shall also be addressed to the claimant at his last known address. Such claimant, or the board of supervisors, may seek judicial review of the action of the director of revenue in accordance with the terms of the Iowa administrative procedure Act. In any case, where a claim is so disallowed by the director of revenue and no petition for judicial review is filed with respect to such disallowance, any amounts of credits allowed and paid from the military service tax credit fund shall become a lien upon the property on which said credit was originally granted, if still in the hands of the claimant, and not in the hands of a bona fide purchaser, and any amount so erroneously paid shall be collected by the county treasurer in the same manner as other taxes and such collections shall be returned to the department of revenue and credited to the military service tax credit fund. The director of revenue

shall also have the authority to institute legal proceedings against a military service tax exemption claimant for the collection of all payments made on such disallowed exemptions.

DALE M. COCHRAN
Speaker of the House

ARTHUR A. NEU
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 182, Sixty-sixth General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved 4/16, 1975

ROBERT D. RAY
Governor