

5/13/81

Be. Passed 2/25 (p. 514)

Ways and Means
Van Gilst, Chairperson
Lura
Readinger

HOUSE FILE 833

BY COMMITTEE ON WAYS AND MEANS

APR 3 1981

WAYS & MEANS CALENDAR

(Formerly House File 195)

Passed House, Date 5-8-81 (p. 1737) Passed Senate, Date 3-4-82 (p. 584)

Vote: Ayes 95 Nays 0 Vote: Ayes 43 Nays 3

Approved April 5, 1982 (p. 1237)
Motion to reconsider (p. 515) 2/25 5/25

A BILL FOR

- 1 An Act changing the beginning and ending dates of the
- 2 Vietnam Conflict for purposes of the military service
- 3 property tax exemption.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
- 5

HOUSE FILE 833

FISCAL NOTE

REQUESTED BY SENATOR VAN GILST

In compliance with a written request there is hereby submitted a Fiscal Note for House File 833 pursuant to Joint Rule 16.

HF 833 changes the beginning and ending dates of the Vietnam Conflict for purposes of qualifying for the military service property tax exemption. Currently the dates of qualification are from August 5, 1964 to June 30, 1973. HF 833 would change the dates to extend from December 22, 1961 to May 7, 1975, which are the dates recognized by the federal government. The bill takes effect July 1, following its enactment.

The time period from December 22, 1961 to August 5, 1964 includes an additional 10,000 Vietnam veterans as eligible for the property tax exemption. The time period from June 30, 1973 to May 7, 1975 includes an additional 25,000 Iowa Vietnam veterans as eligible for the property tax exemption. While estimates of the number of eligible veterans currently living in Iowa who entered service in another state and estimates of the number of additionally eligible Iowans who do not now live in Iowa and thus will not apply for the exemption are not available, working on the assumption that 25% of the total additionally eligible veterans own a home in Iowa and will apply for the exemption gives a total of 8,750 estimated additional veterans claiming credit.

The cost to the state is a maximum reimbursement credit of \$12.50 per credit with a fiscal effect estimate of approximately \$110,000 state cost annually.

FILED:
FEBRUARY 25, 1982

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU

1 Section 1. Section 427.3, subsection 4, Code 1981, is
2 amended to read as follows:

3 4. The property, not to exceed one thousand eight hundred
4 fifty-two dollars in taxable value of any honorably separated,
5 retired, furloughed to a reserve, placed on inactive status,
6 or discharged soldier, sailor, marine, or nurse of the second
7 World War from December 7, 1941 to December 31, 1946, army
8 of occupation in Germany from November 12, 1918, to July 11,
9 1923, American expeditionary forces in Siberia from November
10 12, 1918, to April 30, 1920, second Nicaraguan campaign with
11 the navy or marines in Nicaragua or on combatant ships 1926-
12 1933, second Haitian suppressions of insurrections 1919-1920,
13 navy and marine operations in China 1937-1939 and Yangtze
14 service with navy and marines in Shanghai or in the Yangtze
15 Valley 1926-1927 and 1930-1932 or of the Korean Conflict at
16 any time between June 25, 1950, and January 31, 1955, both
17 dates inclusive, or those who served on active duty during
18 the Vietnam Conflict beginning ~~August 5, 1964~~ December 22,
19 1961, and ending ~~June 30, 1973~~ May 7, 1975, both dates
20 inclusive, and as defined in section 35C.2.

21 EXPLANATION

22 The bill changes the beginning and ending dates of the
23 Vietnam Conflict for purposes of qualifying for the military
24 service property tax exemption. The dates are changed from
25 August 5, 1964 to December 22, 1961 and from June 30, 1973,
26 to May 7, 1975, which are the dates recognized by the federal
27 government.

28 The bill takes effect July 1 following its enactment.

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5209

1 Amend House File 833, as passed by the House, as
2 follows:

3 1. By striking everything after the enacting
4 clause and inserting in lieu thereof the following:

5 "Section 1. Section 427.3, subsection 4, Code
6 1981, is amended to read as follows:

7 4. The property, not to exceed one thousand eight
8 hundred fifty-two dollars in taxable value of any
9 honorably separated, retired, furloughed to a reserve,
10 placed on inactive status, or discharged soldier,
11 sailor, marine, or nurse of the second World War from
12 December 7, 1941 to December 31, 1946, army of
13 occupation in Germany November 12, 1918, to July 11,
14 1923, American expeditionary forces in Siberia November
15 12, 1918, to April 30, 1920, second Nicaraguan campaign
16 with the navy or marines in Nicaragua or on combatant
17 ships 1926-1933, second Haitian suppressions of
18 insurrections 1919-1920, navy and marine operations
19 in China 1937-1939 and Yangtze service with navy and
20 marines in Shanghai or in the Yangtze Valley 1926-
21 1927 and 1930-1932 or ~~of the Korean Conflict at any~~
22 ~~time between June 25, 1950, and January 31, 1955,~~
23 ~~both dates inclusive, or~~ those who served on active
24 duty during the ~~Vietnam Conflict beginning August~~
25 ~~5, 1964, and ending June 30, 1973~~ period beginning
26 with the Korean Conflict on June 25, 1950 and ending
27 with the Vietnam Conflict on May 7, 1975, both dates
28 ~~inclusive, and as defined in section 356-2.~~ For
29 purposes of this section, "active duty" means full-
30 time duty in the armed forces of the United States
31 excluding active duty for training purposes only and
32 excluding any period of time a person was assigned
33 by the armed forces to a civilian institution for
34 a course of education or training which was
35 substantially the same as established courses offered
36 to civilians, or as a cadet or midshipman, however
37 enrolled, at one of the service academies.

38 Sec. 2. Section 427.3, Code 1981, is amended by
39 adding the following new subsection:

40 NEW SUBSECTION. The property, not to exceed the
41 amount in taxable value specified in subsection 4,
42 of any soldier, sailor, marine or nurse who is in
43 active duty in the armed forces of the United States
44 on the date on which the claim for exemption is filed
45 and who would qualify under subsection 4 if the person
46 was discharged, separated, retired, furloughed to
47 a reserve or placed on inactive status as of the date
48 the claim for exemption is filed.

49 Sec. 3. Section 427.4, unnumbered paragraph 2,
50 Code 1981, is amended to read as follows:

1 ~~No more than~~ Only one tax exemption shall be allowed
2 under this section or section 427.3 in the name of
3 any honorably-discharged soldier, sailor, marine,
4 or nurse.

5 Sec. 4. Section 427.5, Code 1981, is amended by
6 adding the following new unnumbered paragraph:

7 NEW UNNUMBERED PARAGRAPH. In the case of a person
8 named in section 2 of this Act, to be eligible to
9 receive the exemption or reduction the person shall
10 have recorded in the office of the county recorder
11 of the county in which the person claims exemption
12 or reduction an affidavit signed by the person's
13 commanding officer stating that the person served
14 in the armed forces during the required time and is
15 presently on active duty in the year the claim is
16 to be filed. At the time the claim is filed, the
17 claimant shall also file an affidavit stating that
18 the claimant has filed a state income tax return and
19 providing information to the county recorder as
20 necessary for the county recorder to verify that a
21 state income return was filed."

22 2. Amend the title, by striking all of the title
23 ~~_____~~ after the word "Act" and inserting in lieu
24 thereof the words "relating to the military service
25 tax exemption by changing the ending date of the
26 Vietnam Conflict by defining active duty and extending
27 the exemption to persons serving between the Korean
28 and Vietnam Conflicts and on active duty who otherwise
29 qualify for the exemption."

S-5209 FILED
MARCH 8, 1982

BY JOE BROWN
NORMAN RODGERS

Placed out of order 3/25 (p. 923)

HOUSE FILE 833

H-3540

1 Amend House File 833 as follows:

2 1. Page 1, lines 18 and 19, by striking the dates
3 ~~August-5,-1964~~ December 22, 1961 and inserting in
4 lieu thereof the date "August 5, 1964".

5 2. Amend the title, line 1, by striking the words
6 "beginning and ending dates" and inserting in lieu
7 thereof the words "ending date".

H-3540 FILED APRIL 7, 1981

BY HANSEN of O'Brien

Lost 5/8/81 (p. 1737)

1961, and ending ~~June 30, 1973~~ May 7, 1975, both dates inclusive, and as defined in section 35C.2.

HOUSE FILE 833

AN ACT

CHANGING THE BEGINNING AND ENDING DATES OF THE VIETNAM
CONFLICT FOR PURPOSES OF THE MILITARY SERVICE PROPERTY
TAX EXEMPTION.

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

Section 1. Section 427.3, subsection 4, Code 1981, is amended to read as follows:

4. The property, not to exceed one thousand eight hundred fifty-two dollars in taxable value of any honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged soldier, sailor, marine, or nurse of the second World War from December 7, 1941 to December 31, 1946, army of occupation in Germany from November 12, 1918, to July 11, 1923, American expeditionary forces in Siberia from November 12, 1918, to April 30, 1920, second Nicaraguan campaign with the navy or marines in Nicaragua or on combatant ships 1926-1933, second Haitian suppressions of insurrections 1919-1920, navy and marine operations in China 1937-1939 and Yangtze service with navy and marines in Shanghai or in the Yangtze Valley 1926-1927 and 1930-1932 or of the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, or those who served on active duty during the Vietnam Conflict beginning ~~August 5, 1964~~ December 22,

DELWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 833, Sixty-ninth General Assembly.

ELIZABETH A. ISAACSON
Chief Clerk of the House

Approved 4/5, 1982

ROBERT D. RAY
Governor

H.F. 833