

Finance: Halvorson of Webster, Chair; Doderer and Hanson

Do Pass 2/21 (p. 470) FEB 17 1983

HOUSE FILE 241

HOUSE FILE 241 INANCE *5/2/83 Do Pass 5/2/83 (p. 470)*
see 3/2

BY COMMITTEE ON WAYS AND MEANS

Ways & Means
Rodgers, Chair
Palmer
Readinger

Passed House, Date 2-24-83 (p. 500) Passed Senate, Date 5-2-83 (p. 1493)

Vote: Ayes 98 Nays 0 Vote: Ayes 47 Nays 0

Approved June 9, 1983

Repassed House as amended by Senate (4001)
5-14-83 (p. 2238)
90-0

A BILL FOR

- 1 An Act relating to the mobile home reduced tax rate and
- 2 property tax credit and rent reimbursement for elderly
- 3 and disabled persons and making certain provisions
- 4 retroactive.

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

- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

HF 241

1 Section 1. Section 135D.22, subsection 2, unnumbered para-
2 graph 1, Code 1983, is amended to read as follows:

3 If the owner of the mobile home was totally disabled, as
4 defined in section 425.17, subsection 6 on or before December
5 31 of the base year, is a surviving spouse having attained
6 the age of fifty-five years on or before December 31 of the
7 base year or has attained the age of sixty-five years on or
8 before December 31 of the base year and has an income when
9 included with that of a spouse which is less than ~~four~~ five
10 thousand dollars per year, no semiannual tax shall be imposed
11 on the mobile home. If the income is ~~four~~ five thousand
12 dollars or more but less than ten thousand dollars, the
13 semiannual tax shall be computed as follows:

14	If the Household	Semiannual Tax Per
15	Income is:	Square Foot
16	\$ 4,000 ----4,999.99	1-5 -cents
17	5,000 - 5,999.99	4-0 <u>3.0 cents</u>
18	6,000 - 6,999.99	6-0 <u>5.0</u>
19	7,000 - 7,999.99	7-0 <u>6.0</u>
20	8,000 - 8,999.99	7-5 <u>7.0</u>
21	9,000 - 9,999.99	8-0 <u>7.5</u>

22 Sec. 2. Section 425.23, subsection 1, Code 1983, is amended
23 to read as follows:

24 1. The tentative credit or reimbursement shall be the
25 ~~higher-of-the-two-amounts-determined-as-follows:~~

26 ~~a---The-amount-shall-be~~ determined in accordance with the
27 following schedule:

28		Percent of property taxes
29		due or rent constituting
30	If the household	property taxes paid allowed
31	income is:	as a credit or reimbursement:
32	\$ 0----3,999.99-----	100%
33	4,000 <u>0</u> - 4,999.99	85 <u>100%</u>
34	5,000 - 5,999.99	60 <u>70</u>
35	6,000 - 6,999.99	40 <u>50</u>

1	7,000 - 7,999.99	30 <u>40</u>
2	8,000 - 8,999.99	25 <u>30</u>
3	9,000 - 9,999.99	20 <u>25</u>

4 ~~b---if-the-claim-is-for-property-taxes-due-and-the-household~~
 5 ~~income-of-the-claimant-is-less-than-four-thousand-dollars,~~
 6 ~~the-alternative-tentative-credit-shall-be-one-hundred-twenty-~~
 7 ~~five-dollars,-but-not-to-exceed-the-amount-of-property-taxes~~
 8 ~~due-during-the-fiscal-year-next-following-the-base-year-~~

9 Sec. 3. Section 1 applies to claims filed on or after
 10 January 1, 1984.

11 Sec. 4. Section 2 is retroactive to January 1, 1983 for
 12 property tax credit claims filed on or after January 1, 1983
 13 for taxes payable in the fiscal year beginning July 1, 1983
 14 and ending June 30, 1984 and for any subsequent years. Section
 15 2 is applicable to rent reimbursement claims filed on or after
 16 January 1, 1984 for rents paid in calendar year 1983.

17 Sec. 5. This Act, being deemed of immediate importance,
 18 takes effect from and after its publication in the Globe-
 19 Gazette, a newspaper published in Mason City, Iowa, and in
 20 the Quad City Times, a newspaper published in Davenport, Iowa.

21 EXPLANATION

22 The bill reduces the semiannual tax rates on mobile homes
 23 owned by a surviving spouse fifty-five years of age or older,
 24 a person sixty-five years of age or older or a person who
 25 is totally disabled. The bill increases the percentage of
 26 extraordinary property tax relief or rent reimbursements for
 27 the same group of persons. The threshold for one hundred
 28 percent credit is increased from \$4,000 to \$5,000. The mobile
 29 home tax reduced rates are applicable for claims filed on
 30 or after January 1, 1984. The new rates for the property
 31 tax credit are retroactive to January 1, 1983 for claims filed
 32 on or after that date for taxes payable in the fiscal year
 33 beginning July 1, 1983. The new rates are effective for rent
 34 reimbursement claims filed on or after January 1, 1984 for
 35 rents paid in calendar year 1983. The bill takes effect upon
 36 publication.

HOUSE FILE 241

H-3149

Amend House File 241 as follows:

1. By striking everything after the enacting clause and inserting in lieu thereof the following: "Section 1. Section 135D.22, subsection 2, unnumbered paragraph 1, Code 1983, is amended to read as follows:

If the owner of the mobile home was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than four thousand dollars per year, no semiannual tax shall be imposed on the mobile home. If the income is four thousand dollars or more but less than ~~ten~~ twelve thousand dollars, the semiannual tax shall be computed as follows:

If the Household Income is:	Semiannual Tax Per Square Foot
\$ 4,000 - 4,999.99	1-5 0.5 cents
5,000 - 5,999.99	4-0 3.0
6,000 - 6,999.99	6-0 5.0
7,000 - 7,999.99	7-0 6.0
8,000 - 8,999.99	7-5 7.0
9,000 - 9,999.99	8-0 7.5
10,000 - 11,999.99	8.0

Sec. 2. Section 425.23, subsection 1, Code 1983, is amended to read as follows:

1. The tentative credit or reimbursement shall be ~~the higher of the two amounts determined as follows:~~ ~~a--The amount shall be~~ determined in accordance with the following schedule:

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 - 3,999.99	100%
4,000 - 4,999.99	85 95
5,000 - 5,999.99	60 70
6,000 - 6,999.99	40 50
7,000 - 7,999.99	30 40
8,000 - 8,999.99	25 30
9,000 - 9,999.99	20 25
10,000 - 11,999.99	20

~~b--If the claim is for property taxes due and the household income of the claimant is less than four thousand dollars, the alternative tentative credit shall be one hundred twenty-five dollars, but~~

H-3149

Page Two

1 ~~not-to-exceed-the-amount-of-property-taxes-due-during~~
2 ~~the-fiscal-year-next-following-the-base-year-~~

3 Sec. 3. Section 1 applies to claims filed on or
4 after January 1, 1984.

5 Sec. 4. Section 2 is retroactive to January 1,
6 1983 for property tax credit claims filed on or after
7 January 1, 1983 for taxes payable in the fiscal year
8 beginning July 1, 1983 and ending June 30, 1984 and
9 for any subsequent years. Section 2 is applicable
10 to rent reimbursement claims filed on or after January
11 1, 1984 for rents paid in calendar year 1983.

12 Sec. 5. This Act, being deemed of immediate
13 importance, takes effect from and after its publication
14 in the Globe-Gazette, a newspaper published in Mason
15 City, Iowa, and in the Quad City Times, a newspaper
16 published in Davenport, Iowa."

H-3149 FILED FEBRUARY 23, 1983

BY STROMER of Hancock

HOFFMANN-BRIGHT of Muscatine

Lost 2/24 (p. 500)

HOUSE FILE 241

H-3151

1 Amend amendment H-3149 to House File 241 as follows:

2 1. Page 1, line 15, by striking the word "four" and
3 inserting in lieu thereof the word "five".

4 2. Page 1, line 17, by striking the word "four" and
5 inserting in lieu thereof the word "five".

6 3. Page 1, by striking lines 22 and 23 and inserting
7 in lieu thereof the following:

8 "\$4,000---4,999.99 1-5-cents
9 \$5,000 - 5,999.99 4-0 3.0 cents"

10 4. Page 1, by striking lines 39 and 40 and inserting
11 in lieu thereof the following:

12 "\$ 0---3,999.99-----100%
13 \$4,000 0 - 4,999.99..... 85 100%"
14

H-3151 FILED FEBRUARY 24, 1983

BY CLARK of Cerro Gordo

LOST (p. 499)

S-3484

1 Amend House File 241, as passed by the House, as
2 follows:

3 1. Page 1, line 5, by striking the word "having"
4 and inserting in lieu thereof the words and figure
5 "having or an unmarried person who has been granted
6 a dissolution of marriage under chapter 598 or has
7 been granted a divorce or dissolution of marriage
8 recognized in this state if the surviving spouse or
9 unmarried person has".

10 2. Page 1, by inserting after line 21 the following
11 new section:--

12 "Sec. 10. Section 425.17, subsections 5 and 9,
13 Code 1983, are amended to read as follows:

14 5. "Claimant" means a person filing a claim for
15 credit or reimbursement under this division who has
16 attained the age of sixty-five years on or before
17 December 31 of the base year or who is a surviving
18 spouse having or an unmarried person who has been
19 granted a dissolution of marriage under chapter 598
20 or has been granted a divorce or dissolution of
21 marriage recognized in this state if the surviving
22 spouse or unmarried person has attained the age of
23 fifty-five years on or before December 31 of the base
24 year, or who is totally disabled and was totally
25 disabled on or before December 31 of the base year,
26 and was domiciled in this state during the entire
27 base year and is domiciled in this state at the time
28 the claim is filed or at the time of the person's
29 death in the case of a claim filed by the executor
30 or administrator of the claimant's estate. "Claimant"
31 includes a vendee in possession under a contract for
32 deed and may include one or more joint tenants or
33 tenants in common. In the case of a claim for rent
34 constituting property taxes paid, the claimant shall
35 have rented the property during any part of the base
36 year. If a homestead is occupied by two or more
37 persons, and more than one person is able to qualify
38 as a claimant, the persons may determine among them
39 who will be the claimant. If they are unable to
40 agree, the matter shall be referred to the director
41 of revenue not later than October 31 of each year
42 and the director's decision shall be final.

43 9. "Property taxes due" means property taxes
44 including any special assessments, but exclusive of
45 delinquent interest and charges for services, due
46 on a claimant's homestead in this state, but includes
47 only property taxes for which the claimant is liable
48 and which will actually be paid by the claimant.
49 However, if the claimant is a person whose property
50 taxes have been suspended under sections 427.8 and

APRIL 12, 1983

S-3484

PAGE 2

1 427.9, "property taxes due" means property taxes
2 including any special assessments, but exclusive of
3 delinquent interest and charges for services, due
4 on a claimant's homestead in this state, but includes
5 only property taxes for which the claimant is liable
6 and which would have to be paid by the claimant if
7 the payment of the taxes have not been suspended
8 pursuant to sections 427.8 and 427.9. "Property taxes
9 due" shall be computed with no deduction for any
10 credit under this division or for any homestead credit
11 allowed under section 425.1. Each claim shall be
12 based upon the taxes due during the fiscal year next
13 following the base year. If a homestead is owned
14 by two or more persons as joint tenants or tenants
15 in common, and one or more of the persons are not
16 a-member members of claimant's household, "property
17 taxes due" is that part of property taxes due on the
18 homestead which equals the ownership percentage of
19 the claimant and ~~his-or-her~~ the claimant's household.
20 The county treasurer shall include with the tax receipt
21 a statement that if the owner of the property is
22 sixty-five years of age or over or is totally disabled,
23 or is a surviving spouse of such person who or an
24 unmarried person who has been granted a dissolution
25 of marriage under chapter 598 or has been granted
26 a divorce or dissolution of marriage recognized in
27 this state and the surviving spouse or unmarried
28 person is over fifty-five years of age, the person
29 may be eligible for the credit allowed under this
30 division. If a homestead is an integral part of a
31 farm, the claimant may use the total property taxes
32 due for the larger unit. If a homestead is an integral
33 part of a multidwelling or multipurpose building the
34 property taxes due for the purpose of this subsection
35 shall be prorated to reflect the portion which the
36 value of the property that the household occupies
37 as its homestead is to the value of the entire
38 structure. For purposes of this subsection, "unit"
39 refers to that parcel of property covered by a single
40 tax statement of which the homestead is a part."
41 3. Page 2, by inserting after line 10 the following
42 new section:
43 "Sec. ____ . Section 10 takes effect January 1
44 following enactment."
45 4. Renumbe sections and correct internal
46 references as are necessary in accordance with this
47 amendment.

S-3484 FILED

APRIL 11, 1983

Case 5/2/83 (p. 1491)

BY DONALD V. DOYLE

HOUSE FILE 241

S-3741

1 Amend House File 241, as passed by the House, as
2 follows:

3 1. Page 1, by inserting after line 21 the following
4 section:

5 "Sec. ____ . Section 135D.22, subsections 4 and
6 5, Code 1983, are amended to read as follows:

7 4. For the sixth through ninth years after the
8 year of manufacture the semiannual tax ~~shall be~~ is
9 ninety percent of the tax computed according to
10 subsection 1 or 2 of this section, whichever is
11 applicable.

12 5. For all mobile homes ten or more years after
13 the year of manufacture the semiannual tax ~~shall be~~
14 is eighty percent of the tax computed according to
15 subsection 1 or 2 of this section, whichever is
16 applicable."

17 2. Renumber sections and correct internal
18 references as necessary in accordance with this
19 amendment.

S-3741 FILED

BY CHARLES BRUNER

APRIL 29, 1983

Adopted 5/2/83 (p. 1491)

HOUSE FILE 241

S-3747

1 Amend House File 241, as passed by the House, as
2 follows:

3 1. Page 1, line 21, by striking the figure
4 "9,999.99" and inserting in lieu thereof the figures
5 "9,999.99 11,999.99".

6 2. Page 2, line 3, by striking the figure
7 "9,999.99" and inserting in lieu thereof the figures
8 "9,999.99 11,999.99".

S-3747 FILED

BY COMMITTEE ON WAYS AND MEANS

APRIL 29, 1983

WILLIAM D. PALMER, CHAIR

Adopted 5/2/83 (p. 1491)

HOUSE FILE 241

S-3763

1 Amend House File 241 as follows:

2 1. Page 1, line 12, by striking the word "ten"
3 and inserting in lieu thereof the words "ten twelve".

S-3763 FILED & ADOPTED

BY DOUG RITSEMA

MAY 2, 1983 *(p. 1492)*

SENATE AMENDMENT TO HOUSE FILE 241

H-4001

- 1 Amend House File 241, as passed by the House, as
2 follows:
- 3 1. Page 1, line 12, by striking the word "ten"
4 and inserting in lieu thereof the words "~~ten~~ twelve".
- 5 2. Page 1, line 21, by striking the figure
6 "9,999.99" and inserting in lieu thereof the figures
7 "~~9,999.99~~ 11,999.99".
- 8 3. Page 1, by inserting after line 21 the following
9 section:
- 10 "Sec. ____ . Section 135D.22, subsections 4 and
11 5, Code 1983, are amended to read as follows:
- 12 4. For the sixth through ninth years after the
13 year of manufacture the semiannual tax ~~shall be~~ is
14 ninety percent of the tax computed according to
15 subsection 1 or 2 of this section, whichever is
16 applicable.
- 17 5. For all mobile homes ten or more years after
18 the year of manufacture the semiannual tax ~~shall be~~
19 is eighty percent of the tax computed according to
20 subsection 1 or 2 of this section, whichever is
21 applicable."
- 22 4. Page 2, line 3, by striking the figure
23 "9,999.99" and inserting in lieu thereof the figures
24 "~~9,999.99~~ 11,999.99".
- 25 5. Renumber sections and correct internal
26 references as necessary in accordance with this
27 amendment.

H-4001 FILED MAY 4, 1983

RECEIVED FROM THE SENATE

House concurred 5/14/83 (p. 2232)

HOUSE FILE 241
AS PASSED BY THE SENATE
FISCAL NOTE

REQUESTED BY REPRESENTATIVE FEY

In compliance with a written request received May 11, 1983, there is hereby submitted a Fiscal Note for House File 241 as passed by the Senate pursuant to Joint Rule 17. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

House File 241 as passed by the Senate (Amendment H-4001) reduces the semiannual mobile home tax rate and increases the scope of the property tax credit and rent reimbursement for surviving spouses aged fifty-five years or older, persons sixty-five years of age or older or persons who are totally disabled by:

- Changing the the qualifying income and tax rates for the reduced mobile home tax for claims filed on or after January 1, 1984. . . .

Household income	Semiannual Tax/Sq. Foot*	
	Current Law	H.F. 241
\$ 0 - 3,999	0.0¢ (100%)	0.0¢ (100%)
4,000 - 4,999	1.5 (85)	0.0 (100)
5,000 - 5,999	4.0 (60)	3.0 (70)
6,000 - 6,999	6.0 (40)	5.0 (50)
7,000 - 7,999	7.0 (30)	6.0 (40)
8,000 - 8,999	7.5 (25)	7.0 (30)
9,000 - 9,999	8.0 (20)	7.5 (25)
10,000 -11,999	0.0 (0)	7.5 (25)

* percent of reduction from mobile home tax of 10¢/sq.ft.

The amended bill further clarifies existing law as to the application of the mobile home credit for those mobile homes over six years old.

- Increasing the percentages of the property tax credit or rent reimbursement within specified tax brackets for those qualifying for the credit or reimbursement. . . .

Household income	% of Prop. Taxes Due/Rent Constituting Property Tax Credit or Reimbursement	
	Current Law	H.F. 241
\$ 0 - 3,999	100%	100%
4,000 - 4,999	85	100
5,000 - 5,999	60	70
6,000 - 6,999	40	50
7,000 - 7,999	30	40
8,000 - 8,999	25	30
9,000 - 9,999	20	25
10,000 -11,999	0	25

This provision is retroactive to January 1, 1983 for property tax claims filed on or after January 1, 1983 for taxes payable in FY

MAY 12, 1983
PAGE FOURTEEN

FISCAL NOTE, HOUSE FILE 241
Page Two

1984. For rent reimbursement claims, the provision is effective for claims filed on or after January 1, 1984.

The bill takes effect upon publication.

Fiscal Effect: The bill as amended would result in a \$2,025,000 million cost to the state in FY 1984 and a \$1,900,000 million cost in FY 1985 due to increased payments of the elderly property tax credit.

(1223H, 83-215, CMG)

FILED MAY 11, 1983

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 241
FISCAL NOTE
REQUESTED BY REPRESENTATIVE DODERER

In compliance with a written request received February 17, 1983, there is hereby submitted a Fiscal Note for House File 241 pursuant to Joint Rule 17. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

House File 241 reduces the semiannual mobile home tax rate and increases the scope of the property tax credit and rent reimbursement for surviving spouses aged fifty-five years or older, persons sixty-five years of age or older or persons who are totally disabled by:

- Changing the the qualifying income and tax rates for the reduced mobile home tax for claims filed on or after January 1, 1984. . . .

Household income	Semiannual Tax/Sq. Foot*	
	Current Law	H.F. 241
\$ 0 - 3,999	0.0¢ (100%)	0.0¢ (100%)
4,000 - 4,999	1.5 (85)	0.0 (100)
5,000 - 5,999	4.0 (60)	3.0 (70)
6,000 - 6,999	6.0 (40)	5.0 (50)
7,000 - 7,999	7.0 (30)	6.0 (40)
8,000 - 8,999	7.5 (25)	7.0 (30)
9,000 - 9,999	8.0 (20)	7.5 (25)

* percent of reduction from mobile home tax of 10¢/sq.ft.

- Increasing the percentages of the property tax credit or rent reimbursement within specified tax brackets for those qualifying for the credit or reimbursement. . . .

Household income	% of Prop. Taxes Due/Rent Constituting Property Tax Credit or Reimbursement	
	Current Law	H.F. 241
\$ 0 - 3,999	100%	100%
4,000 - 4,999	85	100
5,000 - 5,999	60	70
6,000 - 6,999	40	50
7,000 - 7,999	30	40
8,000 - 8,999	25	30
9,000 - 9,999	20	25

This provision is retroactive to January 1, 1983 for property tax claims filed on or after January 1, 1983 for taxes payable in FY

FEBRUARY 22, 1983
Page Five

FISCAL NOTE TO HOUSE FILE 241 (continued)
Page Two

1984. For rent reimbursement claims, the provision is effective for claims filed on or after January 1, 1984.

The bill takes effect upon publication.

Fiscal Effect: The bill would result in a \$1.7 million cost to the state in FY 1984 and a \$1.6 million cost in FY 1985 due to increased payments of the elderly property tax credit.

(1223H, 83-215, CMG)

FILED FEBRUARY 21, 1983

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 241

AN ACT

RELATING TO THE MOBILE HOME REDUCED TAX RATE AND PROPERTY TAX CREDIT AND RENT REIMBURSEMENT FOR ELDERLY AND DISABLED PERSONS AND MAKING CERTAIN PROVISIONS RETROACTIVE.

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

Section 1. Section 135D.22, subsection 2, unnumbered paragraph 1, Code 1983, is amended to read as follows:

If the owner of the mobile home was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than ~~four~~ five thousand dollars per year, no semiannual tax shall be imposed on the mobile home. If the income is ~~four~~ five thousand dollars or more but less than ~~ten~~ twelve thousand dollars, the semiannual tax shall be computed as follows:

If the Household Income is:	Semiannual Tax Per Square Foot
\$ 4,000 - 4,999.99	3+5 cents
5,000 - 5,999.99	4+0 <u>3.0 cents</u>
6,000 - 6,999.99	6+0 <u>5.0</u>
7,000 - 7,999.99	7+0 <u>6.0</u>
8,000 - 8,999.99	7+5 <u>7.0</u>
9,000 - 9,999.99 <u>11,999.99</u>	8+0 <u>7.5</u>

Sec. 2. Section 135D.22, subsections 4 and 5, Code 1983, are amended to read as follows:

4. For the sixth through ninth years after the year of manufacture the semiannual tax ~~shall be~~ is ninety percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

5. For all mobile homes ten or more years after the year of manufacture the semiannual tax ~~shall be~~ is eighty percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

Sec. 3. Section 425.23, subsection 1, Code 1983, is amended to read as follows:

1. The tentative credit or reimbursement shall be the ~~higher of the two amounts determined as follows:~~

a. ~~The amount shall be~~ determined in accordance with the following schedule:

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 - 3,999.99	100%
4,000 - 4,999.99	85 <u>100%</u>
5,000 - 5,999.99	60 <u>70</u>
6,000 - 6,999.99	40 <u>50</u>
7,000 - 7,999.99	30 <u>40</u>
8,000 - 8,999.99	25 <u>30</u>
9,000 - 9,999.99 <u>11,999.99</u>	20 <u>25</u>

b. ~~if the claim is for property taxes due and the household income of the claimant is less than four thousand dollars, the alternative tentative credit shall be one hundred twenty-five dollars, but not to exceed the amount of property taxes due during the fiscal year next following the base year.~~

Sec. 4. Section 1 applies to claims filed on or after January 1, 1984.

Sec. 5. Section 3 is retroactive to January 1, 1983 for property tax credit claims filed on or after January 1, 1983 for taxes payable in the fiscal year beginning July 1, 1983 and ending June 30, 1984 and for any subsequent years. Section 3 is applicable to rent reimbursement claims filed on or after January 1, 1984 for rents paid in calendar year 1983.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the Globe-Gazette, a newspaper published in Mason City, Iowa, and in the Quad City Times, a newspaper published in Davenport, Iowa.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 241, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved _____, 1983

TERRY E. BRANSTAD
Governor