

Finance: Doderer, Chair; Halvorson of Webster and Hanson.

Do Pass 4/6/83 (p. 1109)

MAR 23 1983

HOUSE FILE 574

Sen. Ways Means 4/26/83 Do Pass 4/26 (p. 1406)

BY COMMITTEE ON WAYS AND MEANS

HOUSE FILE 574 NCE

(Formerly House File 173)

Ways and Means
Dieleman, Chair
Hester
Husak

Passed House, Date 4-18-83 (p. 1358) Passed Senate, Date 4-27-83 (p. 1414)

Vote: Ayes 94 Nays 0 Vote: Ayes 47 Nays 0

Approved June 24, 1983

Motion to reconsider (p. 1414) 4/28 5/5 (p. 1578)

A BILL FOR

1 An Act relating to filing of an application for an exemption
2 from the property tax for pollution-control equipment.

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

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HF 574

1 Section 1. Section 427.1, subsection 32, unnumbered
2 paragraphs 4 and 5, Code 1983, are amended to read as follows:

3 Application for this exemption shall be filed with the
4 assessing authority not later than the first of February of
5 the first year for which the exemption is requested, on forms
6 provided by the department of revenue. The application shall
7 describe and locate the specific pollution-control property
8 to be exempted.

9 The ~~first-annual~~ application for any a specific pollution-
10 control property shall be accompanied by a certificate of
11 the executive director of the department of water, air and
12 waste management certifying that the primary use of the
13 pollution-control property is to control or abate pollution
14 of any air or water of this state or to enhance the quality
15 of any air or water of this state.

16 Sec. 2. A person claiming the exemption for pollution-
17 control equipment under section 427.1, subsection 32 on the
18 effective date of this Act whose eligibility does not terminate
19 on December 31 of that year must apply for the exemption for
20 the following year but thereafter section 1 of this Act
21 applies.

22 EXPLANATION

23 This bill requires a person to apply only once for a ten-
24 year exemption from property tax for pollution control
25 equipment. Annual application is currently required. The
26 bill is effective July 1 following enactment.

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on December 31 of that year must apply for the exemption for the following year but thereafter section 1 of this Act applies.

HOUSE FILE 574

AN ACT

RELATING TO FILING OF AN APPLICATION FOR AN EXEMPTION FROM THE PROPERTY TAX FOR POLLUTION-CONTROL EQUIPMENT.

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

Section 1. Section 427.1, subsection 32, unnumbered paragraphs 4 and 5, Code 1983, are amended to read as follows:

Application for this exemption shall be filed with the assessing authority not later than the first of February of the first year for which the exemption is requested, on forms provided by the department of revenue. The application shall describe and locate the specific pollution-control property to be exempted.

The ~~first-annual~~ application for ~~any~~ a specific pollution-control property shall be accompanied by a certificate of the executive director of the department of water, air and waste management certifying that the primary use of the pollution-control property is to control or abate pollution of any air or water of this state or to enhance the quality of any air or water of this state.

Sec. 2. A person claiming the exemption for pollution-control equipment under section 427.1, subsection 32 on the effective date of this Act whose eligibility does not terminate

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 574, Seventieth General Assembly.

Approved  , 1983

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor

H.F. 574