

In House File 4/8/87 Do Pass 4/22/87 (p. 1468)

APR 1 1987

WAYS & MEANS CALENDAR

HOUSE FILE 666  
BY COMMITTEE ON WAYS AND MEANS

(Formerly House File 177) -

Passed House, Date 4-2-87 (p. 1213) Passed Senate, Date 4/30/87 (p. 1605)  
Vote: Ayes 95 Nays 0 Vote: Ayes 48 Nays 0

Approved May 2 1987  
*House Report Conference Committee Report* *Senate Report Conference Committee Report*  
4-7-87 (p. 1513) 4/14/87 (p. 1370)  
95-0 47-0

A BILL FOR

- 1 An Act to provide that a homestead tax credit claim need not be
- 2 refiled when the homestead is transferred to one of the
- 3 spouses pursuant to a dissolution of marriage.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE AMENDMENT TO HOUSE FILE 666

H-4098

- 1 Amend House File 666, as passed by the House as
- 2 follows:
- 3 1. Page 1, line 13, by inserting after the word
- 4 "credit." the following: "Property divided pursuant
- 5 to chapter 598 cannot be modified following the
- 6 division of the property."
- 7 2. Page 1, by inserting after line 20 the
- 8 following:
- 9 "Sec. \_\_\_\_ . Section 598.21, subsection 8, paragraph
- 10 k, Code 1987, is amended by inserting after unnumbered
- 11 paragraph 2 the following new unnumbered paragraph:
- 12 NEW UNNUMBERED PARAGRAPH. Property divisions made
- 13 under this chapter are not subject to modification."
- 14 3. Page 1, by inserting after line 20 the
- 15 following:
- 16 "Sec. \_\_\_\_ . This Act is retroactive to January 1,
- 17 1986 and is applicable on or after that date."
- 18 4. Title page, line 3, by inserting after the
- 19 word "marriage" the following: "and making the Act
- 20 retroactive".
- 21 5. By renumbering, relettering, or redesignating
- 22 and correcting internal references as necessary.

H-4098 FILED APRIL 30, 1987 RECEIVED FROM THE SENATE

*House Report to Senate 4/25/87 (p. 152)*  
*Senate introduced 4/21/87 (p. 1468)*

1 Section 1. Section 425.2, unnumbered paragraph 2, Code  
2 1987, is amended to read as follows:

3 Upon the filing and allowance of the claim, the claim shall  
4 be allowed on that homestead for successive years without  
5 further filing as long as the property is legally or equitably  
6 owned and used as a homestead by that person or that person's  
7 spouse on July 1 of each of those successive years. When the  
8 property is sold or transferred, the buyer or transferee who  
9 wishes to qualify shall refile for the credit. However, when  
10 the property is transferred as part of a distribution made  
11 pursuant to chapter 598, the transferee who is the spouse  
12 retaining ownership of the property is not required to refile  
13 for the credit. An owner who ceases to use a property for a  
14 homestead shall provide written notice to the assessor by July  
15 1 following the date on which the use is changed. A person  
16 who sells or transfers a homestead or the personal  
17 representative of a deceased person who had a homestead at the  
18 time of death, shall provide written notice to the assessor  
19 that the property is no longer the homestead of the former  
20 claimant.

21 EXPLANATION

22 The bill provides that the homestead tax credit claim need  
23 not be refiled when the property is transferred to one spouse  
24 or the other when a dissolution of the marriage occurs.

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HOUSE FILE 666

S-3759

- 1 Amend House File 666 as passed by the House as  
2 follows:  
3 1. Page 1, by inserting after line 20 the  
4 following:  
5 "Sec. \_\_\_\_ . This Act is retroactive to January 1,  
6 1986 and is applicable on or after that date."  
7 2. Title page, line 3, by inserting after the  
8 word "marriage" the following: "and making the Act  
9 retroactive".  
10 3. Renumber as necessary.

S-3759

Filed April 23, 1987

BY WILLIAM W. DIELEMAN

*Adopted 4/30/87 (p 1605)*

HOUSE FILE 666

S-3827

- 1 Amend House File 666, as passed by the House as  
2 follows:  
3 1. Page 1, line 13, by inserting after the word  
4 "credit." the following: "Property divided pursuant  
5 to chapter 598 cannot be modified following the  
6 division of the property."  
7 2. Page 1, by inserting after line 20 the  
8 following:  
9 "Sec. \_\_\_\_ . Section 598.21, subsection 8, paragraph  
10 k, Code 1987, is amended by inserting after unnumbered  
11 paragraph 2 the following new unnumbered paragraph:  
12 NEW UNNUMBERED PARAGRAPH. Property divisions made  
13 under this chapter are not subject to modification."  
14 3. Renumber as necessary.

S-3827

Filed April 27, 1987

BY DONALD V. DOYLE

*Adopted 4/30/87 (p 1605)*

REPORT OF THE CONFERENCE COMMITTEE ON  
HOUSE FILE 666

To the Speaker of the House of Representatives and the  
President of the Senate:

We, the undersigned members of the conference committee  
appointed to resolve the differences between the House of  
Representatives and the Senate on House File 666, a bill for  
an Act to provide that a homestead tax credit claim need not  
be refilled when the homestead is transferred to one of the  
spouses pursuant to a dissolution of marriage, respectfully  
make the following report:

1. That the Senate amendment, H-4098, to House File 666,  
as passed by the House, be amended as follows:

1. Page 1, by striking lines 14 through 20.

ON THE PART OF THE HOUSE:

KAY CHAPMAN, CHAIR  
CLIFFORD O. GRANSTAD  
DAN PETERSEN  
RALPH ROSENBERG  
DAVID TABOR

FILED MARCH 28, 1988

ON THE PART OF THE SENATE:

WILLIAM DIELEMAN, CHAIR  
DONALD V. DOYLE  
MICHAEL B. GRONSTAD  
LEE HOUT  
DAVID M. READINGER

*W. Dieleman*

HOUSE FILE 666

AN ACT

TO PROVIDE THAT A HOMESTEAD TAX CREDIT CLAIM NEED NOT BE RE-FILED WHEN THE HOMESTEAD IS TRANSFERRED TO ONE OF THE SPOUSES PURSUANT TO A DISSOLUTION OF MARRIAGE.

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

Section 1. Section 425.2, unnumbered paragraph 2, Code 1987, is amended to read as follows:

Upon the filing and allowance of the claim, the claim shall be allowed on that homestead for successive years without further filing as long as the property is legally or equitably owned and used as a homestead by that person or that person's spouse on July 1 of each of those successive years. When the property is sold or transferred, the buyer or transferee who wishes to qualify shall refile for the credit. However, when the property is transferred as part of a distribution made pursuant to chapter 598, the transferee who is the spouse retaining ownership of the property is not required to refile for the credit. Property divided pursuant to chapter 598 cannot be modified following the division of the property. An owner who ceases to use a property for a homestead shall provide written notice to the assessor by July 1 following the date on which the use is changed. A person who sells or transfers a homestead or the personal representative of a deceased person who had a homestead at the time of death, shall provide written notice to the assessor that the property is no longer the homestead of the former claimant.

Sec. 2. Section 598.21, subsection 8, paragraph k, Code 1987, is amended by inserting after unnumbered paragraph 2 the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Property divisions made under this chapter are not subject to modification.

.....  
DONALD D. AVENSON  
Speaker of the House

.....  
JO ANN ZIMMERMAN  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 666, Seventy-second General Assembly.

.....  
JOSEPH O'HERN  
Chief Clerk of the House

Approved May 2, 1988

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TERRY E. BRANSTAD  
Governor

HF 666