

Senate Ways & Means  
DO pass 4-25-89 (p. 11667)

MAR 31 1989

WAYS & MEANS CALENDAR

HOUSE FILE 755  
BY COMMITTEE ON  
WAYS AND MEANS

(SUCCESSOR TO HF 374)

Passed House, Date 4-19-89 (p. 1716) Passed Senate, Date 4-27-89 (p. 1732)  
Vote: Ayes 96 Nays 0 Vote: Ayes 42 Nays 1  
Approved May 22, 1989

**A BILL FOR**

1 An Act relating to mobile home taxes and providing an effective  
2 date.

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

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HF 755

1 Section 1. Section 135D.22, subsection 3, Code 1989, is  
2 amended to read as follows:

3 3. The amount thus computed shall be the annual tax for  
4 all mobile homes, except as follows:

5 a. For the sixth through ninth years after the year of  
6 manufacture the annual tax is ninety percent of the tax  
7 computed according to subsection 1 or 2 of this section,  
8 whichever is applicable.

9 b. For all mobile homes ten or more years after the year  
10 of manufacture the annual tax is eighty percent of the tax  
11 computed according to subsection 1 or 2 of this section,  
12 whichever is applicable.

13 Sec. 2. This Act takes effect July 1, 1990.

14 EXPLANATION

15 This bill provides a reduction in the mobile home tax. For  
16 mobile homes in use six through nine years after the year of  
17 manufacture, the tax is ninety percent of the computed tax.  
18 For mobile homes in use ten or more years after the year of  
19 manufacture, the tax is eighty percent of the computed tax.  
20 The bill is effective July 1, 1990. The bill may impose a  
21 state mandate as defined in section 25B.3.

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HOUSE FILE 755  
FISCAL NOTE

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A fiscal note for **HOUSE FILE 755** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 755 provides for 90% of tax to be paid on mobile homes in use six through nine years after manufacture and 80% of tax to be paid for mobile homes in use ten or more years after manufacture.

Fiscal Effect

The number of mobile homes in use for 6 to 9 years and for more than nine years and the computed tax for those mobile homes is not available. The cost of this reduction in tax is not known but is expected to be minimal.

Source: Department of Revenue and Finance

(LSB 1982hw, PDD)

FILED APRIL 4, 1989

BY DENNIS PROUTY, FISCAL DIRECTOR

computed according to subsection 1 or 2 of this section, whichever is applicable.

Sec. 2. This Act takes effect July 1, 1990.

HOUSE FILE 755

AN ACT

RELATING TO MOBILE HOME TAXES AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 135D.22, subsection 3, Code 1989, is amended to read as follows:

3. The amount thus computed shall be the annual tax for all mobile homes, except as follows:

a. For the sixth through ninth years after the year of manufacture the annual tax is ninety percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

b. For all mobile homes ten or more years after the year of manufacture the annual tax is eighty percent of the tax

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DONALD D. AVENSON  
Speaker of the House

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JO ANN ZIMMERMAN  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 755, Seventy-third General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved May 22, 1989

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TERRY E. BRANSTAD  
Governor