

JAN 8 1996
HOURS AND MINUTES

HOUSE FILE 2011
BY SCHRADER

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to a property tax exemption for a person who is
2 totally disabled while on active duty with the armed forces of
3 the United States and providing an effective date.

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

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1 Section 1. Section 427.3, subsection 2, Code 1995, is
2 amended to read as follows:

3 2. The property, not to exceed one thousand eight hundred
4 fifty-two dollars in taxable value of an 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 of
8 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 suppression 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 the
18 Vietnam Conflict beginning December 22, 1961, and ending May
19 7, 1975, both dates inclusive, or those who served on active
20 duty during the Persian Gulf Conflict at any time between
21 August 2, 1990, and the date the president or the Congress of
22 the United States declares a permanent cessation of
23 hostilities, both dates inclusive. However, if Congress
24 enacts a date different from August 2, 1990, as the beginning
25 of the Persian Gulf Conflict for purposes of determining
26 whether a veteran is entitled to receive military benefits as
27 a veteran of the Persian Gulf Conflict, that date shall be
28 substituted for August 2, 1990. The property value exemption
29 in this subsection shall also apply to the property of an
30 honorably discharged soldier, sailor, marine, or nurse who
31 becomes totally disabled while serving on active duty with the
32 armed forces of the United States during any period of time.
33 For the purposes of this section, "active duty" means full-
34 time duty in the armed forces of the United States, excluding
35 active duty for training purposes only and excluding any

1 period a person was assigned by the armed forces to a civilian
2 institution for a course of education or training which was
3 substantially the same as established courses offered to
4 civilians, or as a cadet or midshipman, however enrolled, at
5 one of the service academies.

6 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
7 immediate importance, takes effect upon enactment.

8 EXPLANATION

9 This bill provides persons who become totally disabled
10 while serving on active duty with the armed forces of the
11 United States with eligibility for an exemption from property
12 taxation in an amount not to exceed \$1,852 in taxable
13 valuation. The total disability need not have occurred during
14 the dates of war or armed conflicts as specified in section
15 427.3. However, the person must have been on active duty with
16 the United States armed forces when the total disability
17 occurred. This is the same amount of property value which is
18 exempted from the taxable value of property of honorably
19 discharged soldiers, sailors, marines, and nurses who served
20 on active duty in the armed forces of the United States during
21 World War II and other armed conflicts since World War I.

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