

JAN 10 1996

WAYS AND MEANS

HOUSE FILE 2041
BY MURPHY

(COMPANION TO LSB 3111SS
BY CONNOLLY)

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

A BILL FOR

1 An Act relating to dates of active duty for purposes of the
2 military service property tax exemption and providing an
3 applicability date.

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

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HF 2041

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 in Lebanon, or on combatant ships during that conflict,
21 from August 24, 1982, through July 31, 1984, both dates
22 inclusive, or those who served on active duty in Grenada, or
23 on combatant ships during that conflict, from August 24, 1982,
24 through July 31, 1984, both dates inclusive, or those who
25 served on active duty in Panama, or on combatant ships during
26 that conflict, from December 20, 1989, through January 31,
27 1990, both dates inclusive, or those who served on active duty
28 during the Persian Gulf Conflict at any time between August 2,
29 1990, and the date the president or the Congress of the United
30 States declares a permanent cessation of hostilities, both
31 dates inclusive. However, if Congress enacts a date different
32 from August 2, 1990, as the beginning of the Persian Gulf
33 Conflict for purposes of determining whether a veteran is
34 entitled to receive military benefits as a veteran of the
35 Persian Gulf Conflict, that date shall be substituted for

1 August 2, 1990. For the purposes of this section, "active
2 duty" means full-time duty in the armed forces of the United
3 States, excluding active duty for training purposes only and
4 excluding any period a person was assigned by the armed forces
5 to a civilian institution for a course of education or
6 training which was substantially the same as established
7 courses offered to civilians, or as a cadet or midshipman,
8 however enrolled, at one of the service academies.

9 Sec. 2. APPLICABILITY DATE. This Act applies to claims
10 for exemption filed for taxes due and payable on or after July
11 1, 1996.

12 EXPLANATION

13 This bill expands the military service property tax
14 exemption by allowing persons to file a claim for exemption
15 for active duty service in Lebanon or Grenada, or on combatant
16 ships during those conflicts, from August 24, 1982, through
17 July 31, 1984, and in Panama, or on combatant ships during
18 that conflict, from December 20, 1989, through January 31,
19 1990.

20 The bill applies to taxes due and payable on or after July
21 1, 1996.

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