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APR 4 1996

WAYS & MEANS CALENDAR

HOUSE FILE 2495
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 654)

Passed House, ^(p.1776) Date 4/22/96 Passed Senate, Date _____
Vote: Ayes 93 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the tax exemption of active duty pay of
2 national guard or armed forces military reserve personnel for
3 certain foreign service.

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

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HOUSE FILE 2495

H-5913

- 1 Amend House File 2495 as follows:
 - 2 1. Page 1, lines 5 and 6, by striking the words
 - 3 "in a qualified hazardous duty area".
 - 4 2. Page 1, by striking lines 8 through 10 and
 - 5 inserting the following: "Herzegovina."
- By HALVORSON of Clayton

H-5913 FILED APRIL 10, 1996
adopted 4/22/96 (p.1776)

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HF 2495

1 Section 1. Section 422.7, Code Supplement 1995, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 25. Subtract to the extent included,
4 active duty pay received by a person in the national guard or
5 armed forces military reserve for service performed in a
6 qualified hazardous duty area on or after November 21, 1995,
7 pursuant to military orders related to peacekeeping in Bosnia-
8 Herzegovina. As used in this subsection, "qualified hazardous
9 duty area" means a qualified hazardous duty area as defined in
10 Pub. L. No. 104-117, 110 Stat 827.

11 EXPLANATION

12 This bill provides an income tax exemption for the active
13 duty pay of national guard and armed forces military reserve
14 personnel for service performed on or after November 21, 1995,
15 in a qualified hazardous duty area pursuant to military orders
16 related to peacekeeping in Bosnia-Herzegovina.

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**HOUSE FILE 2495
FISCAL NOTE**

A fiscal note for House File 2495 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.

House File 2495 provides a State income tax exemption for the active duty pay of national guard and armed forces military reserve personnel for service related to peacekeeping operations in Bosnia-Herzegovina.

FISCAL IMPACT

House File 2495 is expected to result in a decrease in revenues to the General Fund of a maximum of \$100,000 in FY 1997. The impact in FY 1998 and subsequent fiscal years would depend on how long the United States continues to participate in peacekeeping activities in Bosnia-Herzegovina.

SOURCES

Department of Revenue and Finance

(LSB 3704hv, JAM)

FILED APRIL 8, 1996

BY DENNIS PROUTY, FISCAL DIRECTOR

S. 4/23/96 u. mune

HOUSE FILE **2495**
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 654)

(As Amended and Passed by the House, April 22, 1996)

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

A BILL FOR

1 An Act relating to the tax exemption of active duty pay of
2 national guard or armed forces military reserve personnel for
3 certain foreign service.

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

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House Amendments _____
Deleted Language *

1 Section 1. Section 422.7, Code Supplement 1995, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 25. Subtract to the extent included,
4 active duty pay received by a person in the national guard or
* 5 armed forces military reserve for service performed on or
6 after November 21, 1995, pursuant to military orders related
7 to peacekeeping in Bosnia-Herzegovina.

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Halvorson, Chair
Dinkla
Bernau

HB 654

WAYS AND MEANS

Succeeded By

SENATE/HOUSE FILE SE (HF) 2495
BY (PROPOSED GOVERNOR'S BILL)

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

A BILL FOR

1 An Act relating to the tax exemption of active duty pay of
2 national guard or armed forces military reserve personnel for
3 certain foreign service.

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

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1 Section 1. Section 422.7, Code Supplement 1995, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 25. Subtract to the extent included,
4 active duty pay received by a person in the national guard or
5 armed forces military reserve for service performed on or
6 after December 1, 1995, pursuant to military orders related to
7 peacekeeping in Bosnia-Herzegovina.

8 EXPLANATION

9 This bill provides an income tax exemption for the active
10 duty pay of national guard and armed forces military reserve
11 personnel for service performed on or after December 1, 1995,
12 pursuant to military orders related to peacekeeping in Bosnia-
13 Herzegovina.

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