

JAN 12 1995  
WAYS AND MEANS

HOUSE FILE 28  
BY GRUBBS

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act providing a property tax exemption for certain honorably  
2 discharged veterans of the United States armed forces for  
3 service in or near Lebanon, Grenada, or Panama between May 8,  
4 1975, and August 1, 1990, both dates inclusive.

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

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HF 28

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 were granted an  
20 armed forces expeditionary medal or humanitarian medal for  
21 service in or near Lebanon, Grenada, or Panama at any time  
22 between May 8, 1975, and August 1, 1990, both dates inclusive,  
23 or those who served on active duty during the Persian Gulf  
24 Conflict at any time between August 2, 1990, and the date the  
25 president or the Congress of the United States declares a  
26 permanent cessation of hostilities, both dates inclusive.  
27 However, if Congress enacts a date different from August 2,  
28 1990, as the beginning of the Persian Gulf Conflict for  
29 purposes of determining whether a veteran is entitled to  
30 receive military benefits as a veteran of the Persian Gulf  
31 Conflict, that date shall be substituted for August 2, 1990.  
32 For the purposes of this ~~section~~ subsection, "active duty"  
33 means full-time duty in the armed forces of the United States,  
34 excluding active duty for training purposes only and excluding  
35 any period a person was assigned by the armed forces to a

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

5 EXPLANATION

6 This bill provides a tax exemption for property of not more  
7 than \$1,852 in taxable value of an honorably discharged  
8 veteran of the United States armed forces who has been granted  
9 an armed forces expeditionary medal or humanitarian medal for  
10 service in or near Lebanon, Grenada, or Panama between May 8,  
11 1975, and August 1, 1990, both dates inclusive. This is the  
12 same property tax exemption authorized for veterans of wars or  
13 armed conflicts taking place after World War I, including but  
14 not limited to, World War II, the Korean Conflict, the Vietnam  
15 Conflict, the Persian Gulf Conflict, and certain other  
16 military actions or campaigns between November 12, 1918, and  
17 December 6, 1941. The property tax exemption for World War I  
18 veterans is an amount not to exceed \$2,778 in taxable value.

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