

SENATE FILE 237
BY JUDGE

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

A BILL FOR

1 An Act relating to the taxation of certain mobile homes, and
2 specifying effective and applicability dates.

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

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S.F. 237

1 Section 1. Section 435.26, Code 1995, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 3. Notwithstanding subsection 1,
4 paragraph "a", a mobile home, modular home, or manufactured
5 home which was located outside of a mobile home park and taxed
6 pursuant to section 435.22 as of June 30, 1994, may continue
7 to be located outside of a mobile home park and be taxed
8 pursuant to section 435.22.

9 Sec. 2. EFFECTIVE DATE AND APPLICABILITY DATE. This Act,
10 being deemed of immediate importance, takes effect upon
11 enactment and retroactively applies to July 1, 1994.

12 EXPLANATION

13 This bill provides that mobile homes, modular homes, or
14 manufactured homes which were located out of a mobile home
15 park as of June 30, 1994, and taxed on a square-foot formula
16 imposed pursuant to section 435.22, may continue to be located
17 outside of a mobile home park and be taxed according to the
18 square-foot formula. Section 435.26, as amended by the 1994
19 Iowa Acts, chapter 1110, requires that mobile homes, modular
20 homes, and manufactured homes located outside of a mobile home
21 park be converted to real property and taxed as real property.
22 This bill will exempt those homes located outside of a mobile
23 home park and taxed on a square-foot formula as of June 30,
24 1994, from being required to convert to real property if the
25 homes remain outside of a mobile home park.

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