

MAR 4 1997

HOUSE FILE

414

WAYS AND MEANS

BY KREMER

Passed House, Date _____ Passed Senate, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the definition of soldier for property tax
2 exemption purposes.

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

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tj/jw/5

1 Section 1. Section 427.3, subsection 3, Code 1997, is
2 amended to read as follows:

3 3. Where the word "soldier" appears in this chapter, it
4 includes, without limitation, the members of the United States
5 air force and those members of the United States merchant
6 marine who have had active, oceangoing service at any time
7 between September 16, 1940, and September 2, 1945, both dates
8 inclusive, and who served for a period of not less than one
9 hundred twenty days on or before December 31, 1946.

10 EXPLANATION

11 This bill provides that members of the United States
12 merchant marines are considered within the definition of
13 soldier for the purpose of receiving a property tax exemption
14 if the merchant marine has had active, oceangoing service
15 during a specified time period and for a specified length of
16 time.

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