

House Study Bill 658

Bill Text

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1 1 Section 1. Section [37.10](#), unnumbered paragraph 1, Code
1 2 1997, is amended to read as follows:
1 3 Each commissioner shall be an honorably discharged

~~soldier,~~

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1 4

~~sailor, marine, airman, or coast guard~~

- member of the armed

1 5 services and be a resident of the county in which the memorial
1 6 hall or monument is located.

1 7 Sec. 2. Section [331.441](#), subsection 2, paragraph c,

1 8 subparagraph (1), Code 1997, is amended to read as follows:

1 9 (1) A memorial building or monument to commemorate the

1 10 service rendered by

~~soldiers, sailors, and marines~~

- members of

1 11 the armed services of the United States, including the

1 12 acquisition of ground and the purchase, erection,

1 13 construction, reconstruction, and equipment of the building or

1 14 monument, to be managed by a commission as provided in chapter

1 15 37.

1 16 Sec. 3. Section [427.3](#), Code 1997, is amended to read as
1 17 follows:

1 18 427.3 MILITARY SERVICE EXEMPTIONS.

1 19 The following exemptions from taxation shall be allowed:

1 20 1. The property, not to exceed two thousand seven hundred

1 21 seventy-eight dollars in taxable value of any honorably

1 22 discharged

~~soldier, sailor, marine, or nurse~~

- member of the

1 23 armed services of the first World War.

1 24 2. The property, not to exceed one thousand eight hundred

1 25 fifty-two dollars in taxable value of an honorably separated,

1 26 retired, furloughed to a reserve, placed on inactive status,

1 27 or discharged

~~soldier, sailor, marine, or nurse~~

- member of the

1 28 armed services of the second World War from December 7, 1941,

1 29 to December 31, 1946, army of occupation in Germany from

1 30 November 12, 1918, to July 11, 1923, American expeditionary

1 31 forces in Siberia from November 12, 1918, to April 30, 1920,

1 32 second Nicaraguan campaign with the navy or marines in

1 33 Nicaragua or on combatant ships 1926-1933, second Haitian

1 34 suppression of insurrections 1919-1920, navy and marine

1 35 operations in China 1937-1939 and Yangtze service with navy

2 1 and marines in Shanghai or in the Yangtze Valley 1926-1927 and

2 2 1930-1932 or of the Korean Conflict at any time between June

2 3 25, 1950, and January 31, 1955, both dates inclusive, or those

2 4 who served on active duty during the Vietnam Conflict

2 5 beginning December 22, 1961, and ending May 7, 1975, both

2 6 dates inclusive, or those who served on active duty during the

2 7 Persian Gulf Conflict at any time between August 2, 1990, and
2 8 the date the president or the Congress of the United States
2 9 declares a permanent cessation of hostilities, both dates
2 10 inclusive. However, if Congress enacts a date different from
2 11 August 2, 1990, as the beginning of the Persian Gulf Conflict
2 12 for purposes of determining whether a veteran is entitled to
2 13 receive military benefits as a veteran of the Persian Gulf
2 14 Conflict, that date shall be substituted for August 2, 1990.
2 15 For the purposes of this section, "active duty" means full-
2 16 time duty in the armed forces of the United States, excluding
2 17 active duty for training purposes only and excluding any
2 18 period a person was assigned by the armed forces to a civilian
2 19 institution for a course of education or training which was
2 20 substantially the same as established courses offered to
2 21 civilians, or as a cadet or midshipman, however enrolled, at
2 22 one of the service academies.
2 23 3. Where the

~~word "soldier" appears~~

~~words "member of the~~

2 24 armed services" appear in this chapter, it includes, without
2 25 limitation, the members of the United States air force and the
2 26 United States merchant marine.

2 27 4. For the purpose of determining a military tax exemption
2 28 under this section, property includes a mobile home as defined
2 29 in section 435.1.

2 30 Sec. 4. Section [427.4](#), Code 1997, is amended to read as
2 31 follows:

2 32 427.4 EXEMPTIONS TO RELATIVES.

2 33 In case any person in the foregoing classifications does
2 34 not claim any such exemption from taxation, it shall be
2 35 allowed in the name of such person to the same extent on the
3 1 property of any one of the following persons in the order
3 2 named:

3 3 1. The spouse, or surviving spouse remaining unmarried, of
3 4 any such

~~soldier, sailor, marine, or nurse~~

~~member of the armed~~

3 5 services, where they are living together or were living
3 6 together at the time of the death of such person.

3 7 2. The parent whose spouse is deceased and who remains
3 8 unmarried, of any such

~~soldier, sailor, marine, or nurse~~

~~member of the armed services~~, whether living or deceased,

3 9 where such parent is, or was at the time of death of the
3 10
3 11

~~soldier, sailor, marine, or nurse~~

~~member of the armed~~

3 12 services, dependent on such person for support.

3 13 3. The minor child, or children owning property as tenants
3 14 in common, of any such deceased

~~soldier, sailor, marine, or~~

~~nurse~~

3 15

~~nurse~~

~~member of the armed services.~~

3 16 No more than one tax exemption shall be allowed under this
3 17 section or section 427.3 in the name of any honorably
3 18 discharged

~~soldier, sailor, marine, or nurse~~

- member of the
3 19 armed services.
3 20 Sec. 5. Section [554.1102](#), subsection 5, Code 1997, is
3 21 amended to read as follows:
3 22 5. In this chapter, unless the context otherwise
3 23 requires

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3 24

- a.
- words in the singular number include the plural, and in
3 25 the plural include the singular

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-
3 26

~~b. words of the masculine gender include the feminine and~~
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3 27

~~the neuter, and when the sense so indicates words of the~~
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3 28

~~neuter gender may refer to any gender.~~
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3 29 Sec. 6. Section [602.8105](#), subsection 2, paragraph c, Code
3 30 1997, is amended to read as follows:
3 31 c. For a certificate and seal, ten dollars. However,
3 32 there shall be no charge for a certificate and seal to an
3 33 application to procure a pension, bounty, or back pay for a
3 34

~~soldier~~

- member of the armed services or other person.

3 35 Sec. 7. Section [633.4](#), Code 1997, is repealed.
4 1 Sec. 8. AMENDMENTS CHANGING TERMINOLOGY - DIRECTIVES TO
4 2 CODE EDITOR
4 3 1. Sections 203C.16, 216.8A, 216C.5, 216C.10, 216C.11,
4 4 384.80, 425.17, 425.33, 425.34, 425.35, 425.36, 435.33, 486.7,
4 5 499A.11, 560.2, 562A.1, 562A.2, 562A.5, 562A.6, 562A.8,
4 6 562A.9, 562A.10, 562A.11, 562A.12, 562A.13, 562A.14, 562A.15,
4 7 562A.16, 562A.18, 562A.19, 562A.20, 562A.21, 562A.22, 562A.23,
4 8 562A.24, 562A.25, 562A.26, 562A.27, 562A.27A, 562A.28,
4 9 562A.29, 562A.30, 562A.31, 562A.32, 562A.33, 562A.34, 563A.35,
4 10 562A.36, 562B.1, 562B.2, 562B.6, 562B.9, 562B.10, 562B.11,
4 11 562B.12, 562B.13, 562B.14, 562B.15, 562B.16, 562B.17, 562B.19,
4 12 562B.20, 562B.22, 562B.23, 562B.24, 562B.25, 562B.25A,
4 13 562B.26, 563B.27, 562B.28, 562B.30, 562B.31, 563B.32, 570.1,
4 14 570.3, 570.5, 570.9, 627.6, 646.2, 646.10, 646.11, 648.3,
4 15 679.5, and 808B.5, Code 1997, and sections 384.84, 435.1,
4 16 499.13, and 562B.7, Code Supplement 1997, are amended by
4 17 striking from the sections the words "landlord" and inserting
4 18 in lieu thereof the words "property lessor".
4 19 2. Sections 321.47, 554.9104, 562A.12, 562A.13, 562A.15,
4 20 562A.18, 562A.19, 562A.21, 562A.22, 562A.23, 562A.24, 562A.26,
4 21 562A.27, 562A.27A, 562A.30, 562A.34, 562A.36, 562B.9, 562B.13,
4 22 562B.14, 562B.19, 562B.24, 562B.25, 562B.25A, 562B.27,
4 23 562B.28, 562B.30, 562B.32, 570.3, 570.4, 570.6, 570.7, 570.9,
4 24 571.2, and 646.11, Code 1997, are amended by striking from the
4 25 sections the words "landlord's" and inserting in lieu thereof
4 26 the words "property lessor's".

4 27 EXPLANATION
4 28 This bill makes changes to the Code by modifying language

4 29 that may be gender specific.

4 30 Code section 554.1102 is amended and Code section 633.4 is
4 31 repealed to eliminate provisions indicating that reference to
4 32 the masculine includes the feminine.

4 33 References to soldier, sailor, marine, and nurse are
4 34 changed to members of the armed services in the following Code
4 35 sections: 331.441, 427.3, 427.4, and 602.8105.

5 1 The bill also directs the Code editor to substitute the
5 2 words "property lessor" and "property lessor's" for "landlord"
5 3 and "landlord's", respectively, in the Code sections
5 4 identified in the bill.

5 5 LSB 3647DP 77

5 6 ec/jw/5.1