

FILED FEB 18 1998

SENATE FILE 2260
BY LUNDBY

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

A BILL FOR

1 An Act requiring county treasurers to include with mobile home,
2 manufactured home, and modular home tax receipts a statement
3 that the owner may be eligible for a reduced rate of tax and
4 including an effective and applicability date provision.

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

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S.F. 2260

1 Section 1. Section 435.22, subsection 2, Code 1997, is
2 amended by adding the following new unnumbered paragraph:
3 NEW UNNUMBERED PARAGRAPH. The county treasurer shall
4 include with the tax receipt a statement that if the owner of
5 the home is twenty-three years of age or over, the person may
6 be eligible for the reduced tax rate allowed under this
7 subsection.

8 Sec. 2. This Act, being deemed of immediate importance,
9 takes effect upon enactment and applies to mobile home,
10 manufactured home, or modular home taxes payable in fiscal
11 years beginning on or after July 1, 1998.

12 EXPLANATION

13 The bill provides that the county treasurer must include
14 with the mobile home, modular home, or manufactured home tax
15 receipt a statement that if the owner is at least 23 years
16 old, the owner may be eligible for a reduced tax rate. The
17 reduced tax rate is presently in the Code and is based upon
18 the owner's income for the calendar year preceding the fiscal
19 year when the taxes are due.

20 The bill takes effect upon enactment and applies to fiscal
21 years beginning on or after July 1, 1998.

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