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WAYS AND MEANS

HOUSE FILE 2260

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WISE, REYNOLDS, WITT, KUHN,
FREVERT, MERTZ, and WHITEAD

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

A BILL FOR

1 An Act extending veterans benefits, preferences, and tax
2 exemptions to certain members of reserve forces of the United
3 States and the Iowa national guard, and providing an effective
4 date for property tax exemption claims.

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

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HF 2260

1 Section 1. Section 35.1, subsection 2, paragraph b,
2 subparagraphs (1) and (2), Code Supplement 1999, are amended
3 to read as follows:

4 (1) ~~Former-members~~ Members of the reserve forces of the
5 United States who have served at least twenty years in the
6 reserve forces ~~after-January-28, 1973,~~ and who continue to
7 serve or were discharged under honorable conditions. However,
8 a member of the reserve forces of the United States who
9 completed a minimum aggregate of ninety days of active federal
10 service, other than training, and was discharged under
11 honorable conditions, or was retired under Title X of the
12 United States Code shall be included as a veteran.

13 (2) ~~Former-members~~ Members of the Iowa national guard who
14 have served at least twenty years in the Iowa national guard
15 ~~after-January-28, 1973,~~ and who continue to serve or were
16 discharged under honorable conditions. However, a member of
17 the Iowa national guard who was activated for federal duty,
18 other than training, for a minimum aggregate of ninety days,
19 and was discharged under honorable conditions or was retired
20 under Title X of the United States Code shall be included as a
21 veteran.

22 Sec. 2. STATE FUNDING. The military service tax
23 exemptions and credits provided pursuant to this Act shall be
24 funded pursuant to chapter 426A to the extent of six dollars
25 and ninety-two cents per thousand dollars of the assessed
26 value of the exempt property.

27 Sec. 3. Section 2 of this Act applies to military service
28 property tax exemption claims allowed on or after January 1,
29 2001.

30 EXPLANATION

31 This bill modifies the definition of "veteran" to include
32 members of the reserve forces of the United States and the
33 Iowa national guard who have served at least 20 years in the
34 reserve or guard units. Under the bill it is not necessary to
35 have served at least 20 years after January 28, 1973, nor is

1 it necessary to be discharged after the period of service to
2 be eligible for veterans benefits.

3 In response to the requirements of Code section 25B.7, the
4 military service tax exemptions and credits resulting from the
5 modification to the definition of "veteran" are funded as
6 provided in Code chapter 426A to the extent of \$6.92 per
7 \$1,000 of the assessed value of the exempt property. The
8 property tax exemption credits and exemptions provided under
9 this bill apply to those claims allowed on or after January 1,
10 2001.

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