

Larson
Jager
HARKIN

HSB 758

WAYS AND MEANS

Succ: ed By

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON VAN FOSSEN)

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

A BILL FOR

1 An Act relating to the taxation of property used by the Iowa
2 national guard.

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

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1 Section 1. Section 427.1, subsection 2, Code Supplement
2 1999, is amended to read as follows:

3 2. a. MUNICIPAL AND MILITARY PROPERTY. The property of a
4 county, township, city, school corporation, levee district, or
5 drainage district ~~or-military-company-of-the-state-of-Iowa,~~
6 when devoted to public use and not held for pecuniary profit,
7 except property of a municipally owned electric utility held
8 under joint ownership and property of an electric power
9 facility financed under chapter 28F which shall be subject to
10 taxation under chapter 437A and facilities of a municipal
11 utility that are used for the provision of local exchange
12 services pursuant to chapter 476, but only to the extent such
13 facilities are used to provide such services, which shall be
14 subject to taxation under chapter 433, except that section
15 433.11 shall not apply. The exemption for property owned by a
16 city or county also applies to property which is operated by a
17 city or county as a library, art gallery or museum,
18 conservatory, botanical garden or display, observatory or
19 science museum, or as a location for holding athletic
20 contests, sports or entertainment events, expositions,
21 meetings or conventions, or leased from the city or county for
22 any such purposes, or leased from the city or county by the
23 Iowa national guard when devoted for public use and not for
24 pecuniary profit. Food and beverages may be served at the
25 events or locations without affecting the exemptions, provided
26 the city has approved the serving of food and beverages on the
27 property if the property is owned by the city or the county
28 has approved the serving of food and beverages on the property
29 if the property is owned by the county.

30 b. The property of the Iowa national guard, including
31 property leased by or for the benefit of the Iowa national
32 guard, when devoted to public use and not held for pecuniary
33 profit. If property leased by or for the benefit of the Iowa
34 national guard is part of a larger piece of property that is
35 assessed as a single unit, the exemption in this paragraph

1 applies to that portion of the larger piece of property which
2 is primarily used by the Iowa national guard for a public
3 purpose and not for pecuniary profit.

4 EXPLANATION

5 The bill provides that property of the Iowa national guard,
6 including property leased by or for the benefit of the Iowa
7 national guard, is exempt from property tax when it is devoted
8 for public use and not for pecuniary gain. Property leased to
9 the Iowa national guard which is exempt includes property
10 leased from a city or county.

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Substituted for by SF 2450

*4-17-00
(p. 1560)*

APR 11 2000

WAYS & MEANS CALENDAR

HOUSE FILE **2568**
BY COMMITTEE ON WAYS AND MEANS

WITHDRAWN
4-18-00

(SUCCESSOR TO HSB 758)

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

A BILL FOR

1 An Act relating to the taxation of property used by the Iowa
2 national guard.

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HF 2568

1 Section 1. Section 427.1, subsection 2, Code Supplement
2 1999, is amended to read as follows:

3 2. MUNICIPAL AND MILITARY PROPERTY. The property of a
4 county, township, city, school corporation, levee district,
5 drainage district, or military-company-of-the-state-of the
6 Iowa national guard, when devoted to public use and not held
7 for pecuniary profit, except property of a municipally owned
8 electric utility held under joint ownership and property of an
9 electric power facility financed under chapter 28F which shall
10 be subject to taxation under chapter 437A and facilities of a
11 municipal utility that are used for the provision of local
12 exchange services pursuant to chapter 476, but only to the
13 extent such facilities are used to provide such services,
14 which shall be subject to taxation under chapter 433, except
15 that section 433.11 shall not apply. The exemption for
16 property owned by a city or county also applies to property
17 which is operated by a city or county as a library, art
18 gallery or museum, conservatory, botanical garden or display,
19 observatory or science museum, or as a location for holding
20 athletic contests, sports or entertainment events,
21 expositions, meetings or conventions, or leased from the city
22 or county for any such purposes, or leased from the city or
23 county by the Iowa national guard or by a federal agency for
24 the benefit of the Iowa national guard when devoted for public
25 use and not for pecuniary profit. Food and beverages may be
26 served at the events or locations without affecting the
27 exemptions, provided the city has approved the serving of food
28 and beverages on the property if the property is owned by the
29 city or the county has approved the serving of food and
30 beverages on the property if the property is owned by the
31 county.

32 EXPLANATION

33 This bill provides that property of the Iowa national guard
34 is exempt from property tax when it is devoted for public use
35 and not for pecuniary gain. Property leased by a city or

1 county to the Iowa national guard or to a federal agency for
2 the benefit of the Iowa national guard is also exempt from
3 property taxation.

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