

FILED FEB 21 2000

SENATE FILE 2217
BY SCHUERER

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

A BILL FOR

1 An Act relating to the annual tax on mobile homes and
2 manufactured homes located within a mobile home park and
3 including effective and applicability dates.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 2217
WAYS & MEANS

1 Section 1. Section 435.22, subsection 1, Code Supplement
2 1999, is amended to read as follows:

3 1. ~~Multiply-the~~ Add the following products:

4 a. The number of square feet of floor space each home
5 contains when parked and in use multiplied by twenty cents.
6 In computing floor space, the exterior measurements of the
7 home shall be used as shown on the certificate of title, but
8 not including any area occupied by a hitching device.

9 b. The number of square feet of floor space of all
10 additions to each home and of all structures owned by the
11 tenant located on the lot of each home multiplied by twenty
12 cents.

13 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes
14 effect on January 1, 2001, for taxes payable in fiscal years
15 beginning on or after July 1, 2001.

16 EXPLANATION

17 This bill provides that the present annual tax on homes in
18 mobile home parks is to apply to additions to these homes and
19 to any structures owned by the tenant. The bill takes effect
20 January 1, 2001, and applies to taxes payable for fiscal years
21 beginning on or after July 1, 2001.

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