

FEB 11 2004  
WAYS AND MEANS

HOUSE FILE 2220  
BY STRUYK, DANDEKAR,  
QUIRK, and STEVENS

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the deduction from the individual income tax  
2 of active duty pay for military personnel serving in operation  
3 Iraqi freedom, operation noble eagle, and operation enduring  
4 freedom and including effective and applicability date  
5 provisions.

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

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HF-2220

1 Section 1. Section 422.7, subsection 40, Code Supplement  
2 2003, is amended to read as follows:

3 40. Subtract, to the extent included, active duty pay  
4 received by a person in the regular armed forces, the national  
5 guard, or armed forces military reserve for service performed  
6 on or after January 1, 2003, pursuant to military orders  
7 related to Operation Iraqi Freedom, Operation Noble Eagle, and  
8 Operation Enduring Freedom.

9 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
10 being deemed of immediate importance, takes effect upon  
11 enactment and applies retroactively to January 1, 2003, for  
12 tax years beginning on or after that date.

13 EXPLANATION

14 This bill provides for an income tax deduction for active  
15 duty pay received by members of the regular armed forces  
16 pursuant to military orders related to operation Iraqi  
17 freedom, operation noble eagle, and operation enduring freedom  
18 similar to the deduction presently allowed for national guard  
19 and military reserves.

20 The bill takes effect upon enactment and applies  
21 retroactively to January 1, 2003, for tax years beginning on  
22 or after that date.

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