JAN 222003

## WAYS AND MEANS



BY BODDICKER

Passed House, Date $\qquad$ Vote: Ayes $\qquad$ Nays $\qquad$

Passed Senate, Date $\qquad$
Vote: Ayes $\qquad$ Nays $\qquad$ —
Approved $\qquad$

A BILL FOR

1 An Act relating to the definition of veteran and providing an 2 effective date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA: 4
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S.F. $\qquad$ H.F. $\qquad$

10 Sec. 2. STATE FUNDING. The military service tax
Section 1. Section 35.1, subsection 2, paragraph b, Code 2003, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (5) Former members of the armed forces of the United States if any portion of their term of enlistment would have occurred within the time period specified in paragraph "a", subparagraph (9), but who instead opted to serve five years in the reserve forces of the United exemptions and credits provided pursuant to this Act shall be funded pursuant to chapter 426 A and section 25 B .7 , subsection 2.

Sec. 3. EFFECTIVE AND APPLICABILITY DATES. This Act, being deemed of immediate importance, takes effect upon enactment.

## EXPLANATION

This bill modifies the definition of "veteran" to include former members of the armed forces of the United States if any portion of their term of enlistment would have occurred during the Korean conflict but who instead opted to serve five years in the reserve forces of the United States, which was an option under federal law.

In response to the requirements of Code section 25B.7, the military service tax exemptions and credits resulting from the modification to the definition of "veteran" are funded as provided in Code chapter 426A.

The bill takes effect upon enactment.

