

SENATE FILE 241  
BY BLACK, KIBBIE, and DRAKE

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

**A BILL FOR**

1 An Act expanding the military service tax credit to include those  
2 currently serving in the armed forces of the United States.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 241  
WAYS & MEANS

1 Section 1. Section 426A.11, Code 2003, is amended by  
2 adding the following new subsection:

3 NEW SUBSECTION. 2A. The property, not to exceed one  
4 thousand eight hundred fifty-two dollars in taxable value of a  
5 resident currently serving in the armed forces of the United  
6 States.

7 Sec. 2. Section 426A.13, unnumbered paragraphs 1 through  
8 3, Code 2003, are amended to read as follows:

9 A person named in section 426A.11, who is a resident of and  
10 domiciled in the state of Iowa, shall receive a reduction  
11 equal to the exemption, to be made from any property owned by  
12 the person or owned by a family farm corporation of which the  
13 person is a shareholder and who occupies the property and so  
14 designated by proceeding as provided in the section. To be  
15 eligible to receive the exemption the person claiming it shall  
16 have recorded in the office of the county recorder of the  
17 county in which is located the property designated for the  
18 exemption, evidence of property ownership by that person or  
19 the family farm corporation of which the person is a  
20 shareholder and the military certificate of satisfactory  
21 service, order transferring to inactive status, reserve,  
22 retirement, order of separation from service, honorable  
23 discharge or a copy of any of these documents of the person  
24 claiming or through whom is claimed the exemption. In the  
25 case of a person claiming the exemption for currently serving  
26 in the armed forces of the United States, the person shall  
27 file a statement signed by the person's immediate commanding  
28 officer.

29 The person shall file with the appropriate assessor on  
30 forms obtained from the assessor the claim for exemption for  
31 the year for which the person is first claiming the exemption.  
32 The claim shall be filed not later than July 1 of the year for  
33 which the person is claiming the exemption. The claim shall  
34 set out the fact that the person is a resident of and  
35 domiciled in the state of Iowa, and a person within the terms

1 of section 426A.11, and shall give the volume and page on  
2 which the certificate of satisfactory service, order of  
3 separation, retirement, furlough to reserve, inactive status,  
4 or honorable discharge or certified copy thereof is recorded  
5 in the office of the county recorder, and may include the  
6 designation of the property from which the exemption is to be  
7 made, and shall further state that the claimant is the  
8 equitable or legal owner of the property designated or if the  
9 property is owned by a family farm corporation, that the  
10 person is a shareholder of that corporation and that the  
11 person occupies the property. In the case of a person  
12 claiming the exemption for currently serving in the armed  
13 forces of the United States, the person shall file a statement  
14 signed by the person's immediate commanding officer.

15 Upon the filing and allowance of the claim, the claim shall  
16 be allowed to that person for successive years without further  
17 filing. However, in the case of a person currently serving in  
18 the armed forces of the United States, such person shall file  
19 each year to be eligible to obtain the exemption. Provided,  
20 that notwithstanding the filing or having on file a claim for  
21 exemption, the person or person's spouse is the legal or  
22 equitable owner of the property on July 1 of the year for  
23 which the claim is allowed. When the property is sold or  
24 transferred or the person wishes to designate different  
25 property for the exemption, a person who wishes to receive the  
26 exemption shall refile for the exemption. A person who sells  
27 or transfers property which is designated for the exemption or  
28 the personal representative of a deceased person who owned  
29 such property shall provide written notice to the assessor  
30 that the property is no longer legally or equitably owned by  
31 the former claimant.

32 EXPLANATION

33 This bill expands the military service tax credit to  
34 include those currently serving in the armed forces of the  
35 United States. When applying to claim the credit, the person

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1 must file a statement signed by the person's immediate  
2 commanding officer. The person must file each year for the  
3 credit while currently serving in the armed forces.

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