

Senate Study Bill 1183

SENATE FILE _____
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
McKIBBEN)

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

A BILL FOR

1 An Act exempting from state individual income tax the active duty
2 pay of a member of the Iowa national guard or armed forces
3 reserve units for service performed during Operation Iraqi
4 Freedom and including effective and applicability date
5 provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
7 TLSB 3366SC 80
8 mg/pj/5

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1 1 Section 1. Section 422.7, Code 2003, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 39. Subtract, to the extent included,
1 4 active duty pay received by a person in the national guard or
1 5 armed forces military reserve for service performed on or
1 6 after January 1, 2003, pursuant to military orders related to
1 7 Operation Iraqi Freedom.
1 8 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,
1 9 being deemed of immediate importance, takes effect upon
1 10 enactment and applies retroactively to January 1, 2003, for
1 11 tax years beginning on or after that date.

1 12 EXPLANATION
1 13 This bill exempts active duty pay received by a member of
1 14 the Iowa national guard or United States armed forces military
1 15 reserve for service performed pursuant to military orders
1 16 related to Operation Iraqi Freedom.
1 17 The bill takes effect upon enactment and applies
1 18 retroactively to January 1, 2003, for tax years beginning on
1 19 or after that date.
1 20 LSB 3366SC 80
1 21 mg/pj/5

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