

JAN 1 9 2016
VETERANS AFFAIRS

HOUSE FILE 2088

BY KURTENBACH, PAULSEN, DIX,
J.K. VAN FOSSEN, and
KAUFMANN

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

A BILL FOR

1 An Act exempting active duty pay of members of the armed forces,
2 armed forces military reserve, and national guard and
3 including a retroactive applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 422.7, Code Supplement 2005, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 45. Subtract, to the extent included,
4 active duty pay received by a person as a member on federal
5 active duty of the armed forces or as a member in the armed
6 forces military reserve or national guard serving on federal
7 active duty other than for training.

8 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
9 retroactively to January 1, 2006, for tax years beginning on
10 or after that date.

11 EXPLANATION

12 This bill exempts active duty pay for members of the armed
13 forces, armed forces military reserve, and national guard who
14 serve on federal active duty other than for training.

15 The bill applies retroactively to January 1, 2006, for tax
16 years beginning on or after that date.

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