

# House File 2020 - Introduced

HOUSE FILE \_\_\_\_\_  
BY THOMAS

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

## A BILL FOR

1 An Act allowing belated claims for military service tax credits.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
3 TLSB 5521HH 82  
4 mg/sc/5

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1 1 Section 1. Section 426A.13, Code 2007, is amended by  
1 2 adding the following new unnumbered paragraph after unnumbered  
1 3 paragraph 2:  
1 4 NEW UNNUMBERED PARAGRAPH. The failure of a person to file  
1 5 a claim under this section before July 1 of the year for which  
1 6 the person is first claiming the exemption or to have evidence  
1 7 of property ownership and satisfactory service, separation,  
1 8 retirement, furlough to reserve, inactive status, or honorable  
1 9 discharge recorded in the office of the county recorder does  
1 10 not disqualify the claim if the person claiming the exemption  
1 11 or through whom the exemption is claimed is otherwise  
1 12 qualified. The belated claim shall be filed with the  
1 13 appropriate assessor on or before December 31 of the following  
1 14 calendar year and, if approved by the board of supervisors,  
1 15 the county treasurer shall file an amended certificate of  
1 16 military service tax credits with the director of revenue  
1 17 pursuant to section 426A.3.

### EXPLANATION

1 19 Under present law a person who first files a claim for the  
1 20 military service tax credit must do so by July 1 of the  
1 21 calendar year preceding the calendar year in which the fiscal  
1 22 year that the taxes are due and payable begins. Belated  
1 23 claims are not allowed. This bill allows belated claims to be  
1 24 filed after the July 1 deadline until December 31 of the  
1 25 following calendar year.  
1 26 LSB 5521HH 82  
1 27 mg/sc/5