

House File 2037 - Introduced

HOUSE FILE _____
BY KAUFMANN, TOMENGA, GRASSLEY,
TYMESON, BOAL, MAY, CLUTE,
WATTS, WORTHAN, CHAMBERS,
GRANZOW, DE BOEF, HUSEMAN,
UPMEYER, WIENCEK, RAECKER,
RAYHONS, ANDERSON, HOFFMAN,
GREINER, PETTENGILL, DRAKE,
FORRISTALL, HEATON, PAULSEN,
STRUYK, TJEPKES, SODERBERG,
SANDS, SCHICKEL, JACOBS,
L. MILLER, ALONS, DOLECHECK,
BAUDLER, RASMUSSEN,
VAN ENGELENHOVEN, ARNOLD,
HORBACH, VAN FOSSEN,
WINDSCHITL, and ROBERTS

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 military reserve and national guard and including a
3 retroactive applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 5523YH 82
6 mg/rj/24

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1 1 Section 1. Section 422.7, Code Supplement 2007, is amended
1 2 by adding the following new subsection:
1 3 NEW SUBSECTION. 53. Subtract, to the extent included,
1 4 active duty pay received by a member in the armed forces
1 5 military reserve or Iowa national guard including pay received
1 6 for training.
1 7 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
1 8 retroactively to January 1, 2008, for tax years beginning on
1 9 or after that date.
1 10 EXPLANATION
1 11 This bill exempts active duty pay including pay received
1 12 for training by members of the armed forces military reserve
1 13 and Iowa national guard.
1 14 The bill applies retroactively to January 1, 2008, for tax
1 15 years beginning on or after that date.
1 16 LSB 5523YH 82
1 17 mg/rj/24