

House File 244 - Introduced

HOUSE FILE _____
BY REICHERT

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

A BILL FOR

1 An Act excluding from the individual income tax the pay of
2 members of the armed forces, armed forces military reserve,
3 and national guard for service on active duty and including a
4 retroactive applicability date provision.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 1906HH 83
7 tw/mg:sc/24

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1 1 Section 1. Section 422.7, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 54. Subtract, to the extent included,
1 4 active duty pay received by a person as a member on federal
1 5 active duty of the armed forces or as a member in the armed
1 6 forces military reserve or national guard serving on federal
1 7 active duty other than for training.
1 8 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
1 9 retroactively to January 1, 2009, for tax years beginning on
1 10 or after that date.

1 11 EXPLANATION
1 12 This bill exempts active duty pay for members of the armed
1 13 forces, armed forces military reserve, and national guard who
1 14 serve on federal active duty other than for training.
1 15 The bill applies retroactively to January 1, 2009, for tax
1 16 years beginning on or after that date.
1 17 LSB 1906HH 83
1 18 tw/mg:sc/24