

Senate File 146 - Introduced

SENATE FILE _____
BY HAMERLINCK

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

A BILL FOR

1 An Act exempting from the computation of the individual income
2 tax all pay received for service in the national guard and
3 including a retroactive applicability provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1754XS 83
6 tw/mg:sc/14

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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. 41. Subtract, to the extent included, all
1 4 pay received by the taxpayer for military service performed in
1 5 the national guard.
1 6 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
1 7 retroactively to January 1, 2009, for tax years beginning on
1 8 or after that date.

1 9 EXPLANATION
1 10 This bill provides an exemption from the individual income
1 11 tax for all pay received by a taxpayer for serving in the
1 12 national guard.
1 13 The bill applies retroactively to January 1, 2009, for tax
1 14 years beginning on or after that date.
1 15 LSB 1754XS 83
1 16 tw/mg:sc/14