HOUSE FILE 127 BY KAUFMANN, QUIRK, J. TAYLOR, and THOMAS

A BILL FOR

An Act relating to the definition of veteran for purposes of
 the military service property tax exemption.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 426A.11, subsection 4, Code 2011, is
2 amended to read as follows:

4. For purposes of this chapter, unless the context 4 otherwise requires, "veteran" also means a any of the following: 5 <u>a. A</u> resident of this state who is a former member of the 6 armed forces of the United States and who served for a minimum 7 aggregate of eighteen months and who was discharged under 8 honorable conditions. However, "veteran" also means a resident 9 of this state who is a former member of the armed forces of 10 the United States and who, after serving fewer than eighteen 11 months, was honorably discharged because of a service-related 12 injury sustained by the veteran.

b. A resident of this state who is a former member of the national guard who served on active federal service, other than training, in an area designated by the president of the United States or the United States Congress as a combat zone or as a qualified hazardous duty area, or who deployed outside the United States away from the member's permanent duty station while participating in an operation designated by the United States secretary of defense as a contingency operation as defined in 10 U.S.C. § 101(a)(13), and who was discharged under honorable conditions.

23 Sec. 2. IMPLEMENTATION. Section 25B.7 does not apply to 24 this Act.

25

EXPLANATION

This bill amends the definition of veteran for purposes of the military service property tax exemption to include a resident of this state who is a former member of the national guard who served on active federal service, other than training, in an area designated by the president of the United States or the United States Congress as a combat zone or as a qualified hazardous duty area, or who deployed outside the United States away from the member's permanent duty station while participating in an operation designated by the United States secretary of defense as a contingency operation, as

-1-

LSB 1628YH (6) 84 md/sc 1 defined in federal law, and who was discharged under honorable
2 conditions.

3 The bill provides that the requirement for fully funding tax 4 exemptions by the state does not apply to the bill.

-2-