

**House File 2364 - Introduced**

HOUSE FILE 2364

BY ANDREWS

**A BILL FOR**

1 An Act establishing an income tax exclusion for persons  
2 seventy years of age or older, and including applicability  
3 provisions.

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

H.F. 2364

1 Section 1. Section 422.7, Code 2022, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 31C. Subtract, to the extent included,  
4 income received by a person seventy years of age or older.

5 Sec. 2. APPLICABILITY. This Act applies to tax years  
6 beginning on or after January 1, 2023.

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with  
9 the explanation's substance by the members of the general assembly.

10 This bill establishes an income tax exclusion for persons 70  
11 years of age or older. The bill applies to tax years beginning  
12 on or after January 1, 2023.