

Senate File 309 - Introduced

SENATE FILE 309

BY WHITING

A BILL FOR

1 An Act relating to confidential information maintained by
2 local government officials for certain veteran and military
3 property tax credits and exemptions.

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

1 Section 1. Section 425.15, subsection 5, paragraph a, Code
2 2021, is amended to read as follows:

3 a. Except as provided in paragraph "b", the ~~name and~~
4 ~~address of an individual~~ list of the names and addresses of
5 individuals allowed a credit under this section and maintained
6 by the county recorder, county treasurer, county assessor,
7 city assessor, or other entity government body is confidential
8 information, and shall not be disseminated to any person
9 unless otherwise ordered by a court or released by the lawful
10 custodian of the records pursuant to state or federal law.
11 The county recorder, county treasurer, county assessor, city
12 assessor, or other government body responsible for maintaining
13 the names and addresses of individuals allowed a credit under
14 this section may display such credit on individual paper
15 records and individual electronic records, including display on
16 an internet site.

17 Sec. 2. Section 426A.13, subsection 5, paragraph a, Code
18 2021, is amended to read as follows:

19 a. Except as provided in paragraph "b", the ~~name and~~
20 ~~address of an individual~~ list of the names and addresses of
21 individuals allowed a military service tax exemption under
22 this ~~section~~ chapter and maintained by the county recorder,
23 county treasurer, county assessor, city assessor, or other
24 entity government body is confidential information, and shall
25 not be disseminated to any person unless otherwise ordered by
26 a court or released by the lawful custodian of the records
27 pursuant to state or federal law. The county recorder, county
28 treasurer, county assessor, city assessor, or other government
29 body responsible for maintaining the names and addresses of
30 individuals allowed an exemption under this chapter may display
31 such exemption on individual paper records and individual
32 electronic records, including display on an internet site.

33 EXPLANATION

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

1 This bill relates to confidential information maintained by
2 local government officials for certain veteran and military
3 property tax credits and exemptions.

4 Code section 425.15(5) generally provides that the names
5 and addresses of individuals receiving the disabled veteran
6 homestead property tax credit maintained by certain local
7 government officials are confidential information unless
8 otherwise ordered by a court or released by the lawful
9 custodian of the records pursuant to state or federal law.

10 The bill specifies that the list of names and addresses
11 of persons allowed the credit maintained by the specified
12 local government officials, as modified in the bill, remains
13 confidential information and provides that the list shall not
14 be disseminated to any person unless otherwise ordered by
15 a court or released by the lawful custodian of the records
16 pursuant to state or federal law. The bill provides that the
17 local government official responsible for maintaining the
18 names and addresses of individuals allowed the credit may
19 display such credit on individual paper records and individual
20 electronic records, including display on an internet site.

21 The bill makes similar changes to provisions governing the
22 names and addresses of individuals allowed the military service
23 property tax exemption under Code chapter 426A.