

House Study Bill 93 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CHAIRPERSON LATHAM)

A BILL FOR

1 An Act relating to certain filing deadlines for property
2 tax credits available to certain elderly, disabled,
3 and low-income persons and including effective date and
4 applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 425.20, subsection 2, Code 2023, is
2 amended to read as follows:

3 2. A claim for credit for property taxes due shall not
4 be paid or allowed unless the claim is filed with the county
5 treasurer between January 1 and June 1, both dates inclusive,
6 immediately preceding the fiscal year during which the property
7 taxes are due. However, in case of sickness, absence, or other
8 disability of the claimant, or if in the judgment of the county
9 treasurer good cause exists, the county treasurer may extend
10 the time for filing a claim for credit through ~~September 30 of~~
11 ~~the same calendar year~~ March 31 of the fiscal year during which
12 the property taxes are due. The county treasurer shall certify
13 to the director of revenue on or before May 1 of each year the
14 total amount of dollars due for claims allowed.

15 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
16 importance, takes effect upon enactment.

17 Sec. 3. APPLICABILITY. This Act applies to property taxes
18 due and payable in fiscal years beginning on or after July 1,
19 2023.

20 EXPLANATION

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

23 A claim for credit for property taxes due under Code chapter
24 425, subchapter II (elderly, disabled, and low-income property
25 tax credit), is generally required to be filed with the county
26 treasurer between January 1 and June 1, both dates inclusive,
27 immediately preceding the fiscal year during which the property
28 taxes are due. However, in case of sickness, absence, or other
29 disability of the claimant, or if in the judgment of the county
30 treasurer good cause exists, the county treasurer may extend
31 the time for filing a claim for credit through September 30
32 of the same calendar year. This bill extends that potential
33 extension period to March 31 of the fiscal year during which
34 the property taxes are due.

35 The bill takes effect upon enactment and applies to property

H.F. _____

1 taxes due and payable in fiscal years beginning on or after
2 July 1, 2023.