

**House File 916 - Introduced**

HOUSE FILE 916  
BY JACOBY and McBURNEY

**A BILL FOR**

- 1 An Act modifying provisions relating to the additional property
- 2 tax credit for elderly persons and including applicability
- 3 provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 425.17, subsection 2, paragraph a, Code  
2 2025, is amended to read as follows:

3 a. "Claimant" means any of the following:

4 (1) ~~A person filing a claim for credit under this subchapter~~  
5 ~~who has attained the age of sixty-five years but who has not~~  
6 ~~attained the age of seventy years on or before December 31 of the~~  
7 ~~base year,~~ a person filing a claim for credit or reimbursement  
8 under this subchapter who is totally disabled and was totally  
9 disabled on or before December 31 of the base year, or a person  
10 filing a claim for reimbursement under this subchapter who has  
11 attained the age of sixty-five years on or before December 31  
12 of the base year and who is domiciled in this state at the time  
13 the claim is filed or at the time of the person's death in the  
14 case of a claim filed by the executor or administrator of the  
15 claimant's estate.

16 (2) A person filing a claim for credit or reimbursement under  
17 this subchapter who has attained the age of twenty-three years on  
18 or before December 31 of the base year or was a head of household  
19 on December 31 of the base year, as defined in the Internal  
20 Revenue Code, but has not attained the age or disability status  
21 described in subparagraph (1) or the age status and eligibility  
22 criteria of subparagraph (3), and is domiciled in this state at  
23 the time the claim is filed or at the time of the person's death  
24 in the case of a claim filed by the executor or administrator of  
25 the claimant's estate, and was not claimed as a dependent on any  
26 other person's tax return for the base year.

27 (3) A person filing a claim for credit under this subchapter  
28 who has attained the age of ~~seventy~~ sixty-five years on or before  
29 December 31 of the base year, ~~who has a household income of less~~  
30 ~~than two hundred fifty percent of the federal poverty level,~~ as  
31 ~~defined by the most recently revised poverty income guidelines~~  
32 ~~published by the United States department of health and human~~  
33 ~~services,~~ and is domiciled in this state at the time the claim is  
34 filed or at the time of the person's death in the case of a claim  
35 filed by the executor or administrator of the claimant's estate.

