

**Senate File 348 - Introduced**

SENATE FILE 348  
BY ZUMBACH

**A BILL FOR**

1 An Act exempting certain structures from inclusion in property  
2 assessments, and including effective date and retroactive  
3 applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 427A.1, Code 2025, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 6A. Notwithstanding the other provisions of  
4 this section, a structure shall not be assessed and taxed as  
5 real property if the structure is not anchored to a permanent  
6 foundation except by the structure's own weight.

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

9 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
10 retroactively to assessment years beginning on or after January  
11 1, 2025.

12 EXPLANATION

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

15 This bill prohibits a structure from being assessed and taxed  
16 as real property if it is not anchored to a permanent foundation  
17 except by the structure's own weight.

18 The bill is effective upon enactment and applies retroactively  
19 to assessment years beginning on or after January 1, 2025.