

CHAPTER 240

HOMESTEAD TAX CREDIT

H. F. 351

TO AMEND section six thousand nine hundred forty-three and one hundred forty-three thousandths (6943.143), six thousand nine hundred forty-three and one hundred forty-four thousandths (6943.144), six thousand nine hundred forty-three and one hundred forty-five thousandths (6943.145) and six thousand nine hundred forty-three and one hundred fifty-two thousandths (6943.152) Code, 1939, relating to homestead exemption.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section six thousand nine hundred forty-three
2 and one hundred forty-three thousandths (6943.143), Code, 1939, by
3 striking the word "June" in line fourteen (14), and inserting in lieu
4 thereof the word "July".

1 SEC. 2. Amend section six thousand nine hundred forty-three and
2 one hundred forty-four thousandths (6943.144), Code, 1939, by strik-
3 ing all of said section after the word "disallowance" as it appears in
4 lines six (6) and seven (7) of said section and inserting in lieu thereof
5 the following: "notice thereof shall be sent by registered mail to claim-
6 ant at his last known address."

1 SEC. 3. Amend section six thousand nine hundred forty-three and
2 one hundred forty-five thousandths (6943.145), Code, 1939, by striking
3 the word "July" in line three (3) and inserting in lieu thereof the
4 word "August".

1 SEC. 4. Amend section six thousand nine hundred forty-three and
2 one hundred fifty-two thousandths (6943.152), Code, 1939, by striking
3 all of paragraph "a" and substituting in lieu thereof the following:
4 "a. The homestead must embrace the dwelling house in which the
5 owner is living at the time of filing the application and said applica-
6 tion must contain an affidavit of his intention to occupy said dwelling
7 house, in good faith, as a home for six months or more in the year for
8 which the credit is claimed."

1 SEC. 5. This act being deemed of immediate importance shall be
2 in full force and effect from and after its passage and publication in
3 the New Hampton American, a newspaper published at New Hamp-
4 ton, Iowa, and the Fredericksburg News, a newspaper published at
5 Fredericksburg, Iowa.

Approved May 5, 1941.

I hereby certify that the foregoing act was published in the New Hampton American, New Hampton, Iowa, May 13, 1941, and the Fredericksburg News, Fredericksburg, Iowa, May 15, 1941.

EARL G. MILLER, *Secretary of State.*