

CHAPTER 241

TAX EXEMPTION OF WIDOWED MOTHER OF DECEASED VETERAN

S. F. 17

AN ACT to amend section six thousand nine hundred forty-six (6946), Code, 1939, relating to tax exemptions for military service of a widowed mother of a deceased soldier, sailor, or marine.

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

1 SECTION 1. Section six thousand nine hundred forty-six (6946),
2 Code, 1939, is hereby amended by striking the period at the end of
3 paragraph five (5) and inserting in lieu thereof a semicolon and by
4 adding the following:

5 "And the property, to the same extent of the widowed mother, re-
6 maining unmarried, of any such deceased soldier, sailor, or marine,
7 where the said widowed mother would be dependent for support upon
8 any such soldier, sailor, or marine if he were living, and neither the
9 unmarried widow nor the minor child or children of any such deceased
10 soldier, sailor, or marine, has received the benefits above provided."

Approved April 3, 1941.

CHAPTER 242

TAX EXEMPTIONS FOR MILITARY SERVICE

S. F. 333

AN ACT to amend, revise and codify section five thousand one hundred seventy-three (5173), section six thousand nine hundred forty-seven (6947), section six thousand nine hundred forty-eight (6948), and section six thousand nine hundred forty-nine (6949), all of Code, 1939, and all relating to tax exemptions for military service and providing for the recording of military discharges.

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

1 SECTION 1. Section five thousand one hundred seventy-three
2 (5173), Code, 1939, is hereby amended, revised and codified to read
3 as follows:

4 "The county recorder of each county in this state shall maintain in
5 his office a special book in which he shall, upon request, record the final
6 discharge or service certificate of any person who served in the armed
7 forces of the United States and any officer or enlisted man of the Iowa
8 National Guard. No recording fee shall be collected when the person
9 requesting such record shall be an actual resident of said county, or
10 shall have been such at the time of his entrance into the service of the
11 United States or of the Iowa National Guard. In all other cases, the
12 legal fee shall be charged."

1 SEC. 2. Section six thousand nine hundred forty-seven (6947),
2 Code, 1939, is hereby amended, revised and codified to read as follows:

3 "Any person named in section six thousand nine hundred forty-six
4 (6946), provided he is a resident of and domiciled in the state of Iowa,
5 shall receive a reduction equal to his exemption, to be made from any