

## CHAPTER 207

## HOMESTEAD TAX CREDIT

H. F. 81

AN ACT to amend section six thousand nine hundred forty-three and one hundred forty-three thousandths (6943.143), code, 1939, relating to securing the benefits of homestead exemption credits for and on behalf of persons receiving old age assistance under chapter one hundred eighty-nine and one-tenth (189.1).

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

1 SECTION 1. Section six thousand nine hundred forty-three and one  
2 hundred forty-three thousandths (6943.143), Code, 1939, is hereby  
3 amended by adding thereto the following sentence:

4 "The county old age assistance investigator shall make application  
5 for the benefits of this chapter as the agent for and on behalf of per-  
6 sons receiving assistance under Chapter one hundred eighty-nine and  
7 one-tenth (189.1)."

Approved March 11th, 1943.

## CHAPTER 208

## HOMESTEAD TAX CREDIT FOR THE SPOUSE OF THOSE IN MILITARY SERVICE

S. F. 204

AN ACT to amend chapter two hundred thirty-nine (239) senate file two hundred forty-eight (248) acts and laws of the Forty-ninth (49th) General Assembly of the state of Iowa, relating to homestead tax credit for those in military service and to provide homestead tax credit for their spouse.

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

1 SECTION 1. Section two (2) of chapter two hundred thirty-nine  
2 (239) Senate File two hundred forty-eight (248), Acts and Laws of  
3 the Forty-ninth (49th) General Assembly of the State of Iowa, is  
4 amended by striking from line eleven (11) after the word "service",  
5 all the rest of the section and by inserting in lieu thereof the following:  
6 "and where equitable or legal title of the homestead is in the spouse  
7 of the person who is a member of or is inducted into the armed serv-  
8 ices of the United States, the spouse shall be considered as occupy-  
9 ing or living on the homestead during such service".

1 SEC. 2. This act being deemed of immediate importance shall be in  
2 full force and effect from and after its publication in the Storm Lake  
3 Pilot Tribune, a newspaper published at Storm Lake, Iowa, and in the  
4 Eagle Grove Eagle, a newspaper published at Eagle Grove, Iowa.

Approved April 10th, 1943.

I hereby certify that the foregoing act was published in the Storm Lake Pilot Tribune, Storm Lake, Ia., April 22, 1943, and the Eagle Grove Eagle, Eagle Grove, Ia., April 22, 1943.

WAYNE M. ROPES, *Secretary of State.*