

for tax years beginning on or after January 1, 1976 and to this extent the provisions of sections one (1), two (2), four (4), nine (9), and ten (10) of this Act are retroactive.

Sec. 14. Section five (5) of this Act is effective to January 1, 1976 for tax years beginning on or after January 1, 1976 but before January 1, 1977 and ending prior to December 31, 1977 and to this extent the provisions of section five (5) of this Act are retroactive.

Sec. 15. Section six (6) of this Act is effective to January 1, 1977 for tax years beginning on or after January 1, 1977 and to this extent the provisions of section six (6) of this Act are retroactive.

Sec. 16. Section three (3) of this Act is effective to May 21, 1976 for transfers in trust made after May 21, 1976 and to this extent the provisions of section three (3) of this Act are retroactive.

Sec. 17. Sections eight (8), eleven (11), and twelve (12) of this Act are effective January 1, 1978 for tax years beginning on or after January 1, 1978.

Sec. 18. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in *The Waterloo Courier*, a newspaper published in Waterloo, Iowa, and in the *Cherokee Daily Times*, a newspaper published in Cherokee, Iowa.

Approved March 4, 1977

I hereby certify that the foregoing Act, Senate File 32, was published in *The Waterloo Courier*, Waterloo, Iowa on March 10, 1977, and in the *Cherokee Daily Times*, Cherokee, Iowa on March 9, 1977.

MELVIN D. SYNHORST, *Secretary of State*

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## CHAPTER 120 MILITARY INCOME TAXED

S. F. 61

AN ACT providing for the taxation of active duty military income of Iowa residents and making the Act retroactive.

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

Section 1. Section four hundred twenty-two point five (422.5), unnumbered paragraph three (3), Code 1977, is amended to read as follows:

A resident of Iowa who is on active duty in the armed forces of the United States, as defined in Title 10, United

States Code, section 101, for more than six continuous months, shall not include any income received for such service performed on or after January 1, 1969, or prior to January 1, 1977, in computing the tax imposed by this section.

The taxes imposed under this Act shall be terminated upon either of two conditions:

1. When universal compulsory military service is reinstated by the United States Congress, or

2. When a state of war is declared to exist by the United States Congress.

Sec. 2. The provisions of this Act shall be retroactive to January 1, 1977, for tax years beginning on or after January 1, 1977, and to this extent the provisions of this Act are retroactive.

Sec. 3. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Winterset Madisonian, a newspaper published in Winterset, Iowa, and in The Decorah Journal, a newspaper published in Decorah, Iowa.

Approved March 14, 1977

I hereby certify that the foregoing Act, Senate File 61, was published in The Winterset Madisonian, Winterset, Iowa on March 16, 1977, and in The Decorah Journal, Decorah, Iowa on March 17, 1977.

MELVIN D. SYNHORST, *Secretary of State*

## CHAPTER 121

### TAX LIENS

S. F. 314

AN ACT relating to the filing and extending of tax liens and the charging off of the underlying delinquent tax accounts.

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

Section 1. Section four hundred twenty-two point twenty-six (422.26), unnumbered paragraph two (2), Code 1977, is amended to read as follows:

The lien aforesaid shall attach at the time the tax becomes due and payable and shall continue ~~until the liability for such amount is satisfied~~ for ten years from the time the lien attaches unless sooner released or otherwise discharged. The lien may, within ten years from the date the lien attaches, be extended by filing for record a notice with the appropriate county official of any county and from the time of such filing,