

CHAPTER 115

VETERANS AFFAIRS

H.F. 374

AN ACT relating to veterans by providing for the establishment of a department of veterans affairs, modifying the definition of veteran for property taxation and certain other purposes, providing for the compensation of members of a county commission of veteran affairs, providing for the issuance of combined hunting and fishing licenses to certain veterans, establishing a hepatitis C awareness program for veterans, concerning funds in an account for a state veterans cemetery, concerning military pay differential, and providing an effective date and retroactive and other applicability dates.

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

Section 1. Section 7E.5, subsection 1, paragraph v, Code 2005, is amended to read as follows:

v. The department of veterans affairs. However, the commission of veterans affairs, ~~which has created in section 35A.2~~ shall have primary responsibility for state veterans affairs.

Sec. 2. Section 35.1, subsection 1, Code 2005, is amended to read as follows:

1. “~~Commission~~” “Department” means the ~~commission~~ Iowa department of veterans affairs created in section ~~35A.2~~ 35A.4.

Sec. 3. Section 35.1, subsection 2, paragraph b, subparagraphs (1) and (2), Code 2005, are amended to read as follows:

(1) Former members of the reserve forces of the United States who served at least twenty years in the reserve forces ~~after January 28, 1973~~, and who were discharged under honorable conditions. However, a member of the reserve forces of the United States who completed a minimum aggregate of ninety days of active federal service, other than training, and was discharged under honorable conditions, or was retired under Title X of the United States Code shall be included as a veteran.

(2) Former members of the Iowa national guard who served at least twenty years in the Iowa national guard ~~after January 28, 1973~~, and who were discharged under honorable conditions. However, a member of the Iowa national guard who was activated for federal duty, other than training, for a minimum aggregate of ninety days, and was discharged under honorable conditions or was retired under Title X of the United States Code shall be included as a veteran.

Sec. 4. Section 35.1, subsection 2, paragraph b, Code 2005, is amended by adding the following new subparagraphs:

NEW SUBPARAGRAPH. (6) Members of the reserve forces of the United States who have served at least twenty years in the reserve forces and who continue to serve in the reserve forces.

NEW SUBPARAGRAPH. (7) Members of the Iowa national guard who have served at least twenty years in the Iowa national guard and who continue to serve in the Iowa national guard.

Sec. 5. NEW SECTION. 35.2 PROOF OF VETERAN STATUS FOR CERTAIN VETERANS.

In order to fulfill any eligibility requirements under Iowa law pertaining to veteran status, a veteran described in section 35.1, subsection 2, paragraph “b”, subparagraph (6) or (7), shall submit the veteran’s retirement points accounting statement issued by the armed forces of the United States, the state adjutant general, or the adjutant general of any other state, to confirm that the person has completed twenty years of service with the reserve forces or the national guard.

Sec. 6. Section 35.8, Code 2005, is amended to read as follows:

35.8 WAR ORPHANS EDUCATIONAL AID FUND.

A war orphans educational aid fund is created as a separate fund in the state treasury under the control of the ~~commission~~ department of veterans affairs. Any money appropriated for the purpose of aiding in the education of orphaned children of veterans, as defined in section 35.1, shall be deposited in the war orphans educational aid fund.

Sec. 7. Section 35.9, unnumbered paragraph 1, Code 2005, is amended to read as follows:

The ~~commission~~ department of veterans affairs may expend not more than six hundred dollars per year for any one child who has lived in the state of Iowa for two years preceding application for aid, and who is the child of a person who died during active federal military service while serving in the armed forces or during active federal military service in the Iowa national guard or other military component of the United States, to defray the expenses of tuition, matriculation, laboratory and similar fees, books and supplies, board, lodging, and any other reasonably necessary expense for the child or children incident to attendance in this state at an educational or training institution of college grade, or in a business or vocational training school with standards approved by the ~~commission~~ department of veterans affairs.

Sec. 8. Section 35.10, Code 2005, is amended to read as follows:

35.10 ELIGIBILITY AND PAYMENT OF AID.

Eligibility for aid shall be determined upon application to the ~~commission~~ department of veterans affairs, whose decision is final. The eligibility of eligible applicants shall be certified by the ~~commission~~ department of veterans affairs to the director of the department of administrative services, and all amounts that are or become due to an individual or a training institution under this chapter shall be paid to the individual or institution by the director of the department of administrative services upon receipt by the director of certification by the president or governing board of the educational or training institution as to accuracy of charges made, and as to the attendance of the individual at the educational or training institution. The ~~commission~~ department of veterans affairs may pay over the annual sum of four hundred dollars to the educational or training institution in a lump sum, or in installments as the circumstances warrant, upon receiving from the institution such written undertaking as the ~~commission~~ department may require to assure the use of funds for the child for the authorized purposes and for no other purpose. A person is not eligible for the benefits of this chapter until the person has graduated from a high school or educational institution offering a course of training equivalent to high school training.

Sec. 9. Section 35A.1, Code 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. "Department" means the Iowa department of veterans affairs established in section 35A.4.

Sec. 10. Section 35A.3, subsections 2 and 3, Code 2005, are amended to read as follows:

2. Adopt rules pursuant to chapter 17A and establish policy for the management and operation of the department and the commission.

3. Prescribe the duties of an executive director and other employees ~~as the commission shall deem necessary to carry out the duties of the commission~~ department.

Sec. 11. Section 35A.3, subsections 5, 6, 7, 8, 9, 10, 11, 12, and 14, Code 2005, are amended by striking the subsections.

Sec. 12. NEW SECTION. 35A.4 DEPARTMENT ESTABLISHED.

There is established an Iowa department of veterans affairs which shall consist of a commission, an executive director, and any additional personnel as employed by the executive director.

Sec. 13. NEW SECTION. 35A.5 DUTIES OF THE DEPARTMENT.

The department shall do all of the following:

1. Maintain information and data concerning the military service records of Iowa veterans.
2. Assist county veteran affairs commissions established pursuant to chapter 35B. The department shall provide to county commissions suggested uniform benefits and administrative procedures for carrying out the functions and duties of the county commissions.
3. Permanently maintain the records including certified records of bonus applications for awards paid from the war orphans educational fund under chapter 35.
4. Collect and maintain information concerning veterans affairs.
5. Conduct two service schools each year for the Iowa association of county commissioners and executive directors.
6. Assist the United States veterans administration, the Iowa veterans home, funeral directors, and federally chartered veterans service organizations in providing information concerning veterans service records and veterans affairs data.
7. Maintain alphabetically a permanent registry of the graves of all persons who served in the military or naval forces of the United States in time of war and whose mortal remains rest in Iowa.
8. Provide training to executive directors of county commissions of veteran affairs pursuant to section 35B.6. The commission may adopt rules in accordance with chapter 17A to provide for training of county veteran affairs executive directors.
9. Establish and operate a state veterans cemetery and make application to the government of the United States or any subdivision, agency, or instrumentality thereof, for funds for the purpose of establishing such a cemetery. The state may enter into agreements with any subdivision of the state for assistance in operating the cemetery. The state shall own the land on which the cemetery is located. The department shall have the authority to accept federal grant funds, funding from state subdivisions, donations from private sources, and federal "plot allowance" payments. All such funds shall be deposited into an account dedicated to the establishment, operation, and maintenance of a veterans cemetery and these funds shall be expended only for those purposes. The department through the director shall have the authority to accept suitable cemetery land, in accordance with federal veterans cemetery grant guidelines, from the federal government, state government, state subdivisions, private sources, and any other source wishing to transfer land for use as a veterans cemetery. Notwithstanding section 8.33, any moneys in the account for a state veterans cemetery shall not revert and, notwithstanding section 12C.7, subsection 2, interest or earnings on moneys deposited in the fund shall be credited to the account.
10. Carry out the policies of the department.

Sec. 14. Section 35A.8, subsections 1 and 3, Code 2005, are amended to read as follows:

1. The governor shall appoint an executive director, subject to confirmation by the senate, who shall serve at the pleasure of the governor. The executive director is responsible for administering the duties of the department and the commission other than those related to the Iowa veterans home.
3. Except for the employment duties and responsibilities assigned to the commandant for the Iowa veterans home, the executive director shall employ such personnel as are necessary for the performance of the duties and responsibilities assigned to the department and the commission. All employees shall be selected on a basis of fitness for the work to be performed with due regard to training and experience and shall be subject to the provisions of chapter 8A, subchapter IV.

Sec. 15. Section 35A.9, subsections 1 and 2, Code 2005, are amended to read as follows:

1. The executive director, commandant, and employees of the ~~commission~~ department and the Iowa veterans home are entitled to receive, in addition to salary, reimbursement for actual expenses incurred while engaged in the performance of official duties.
2. All out-of-state travel by commissioners, the executive director, the commandant, or

employees of the ~~commission~~ department or the Iowa veterans home shall be approved by the chairperson of the commission.

Sec. 16. Section 35B.5, Code 2005, is amended to read as follows:

35B.5 COMPENSATION.

A member of the commission shall receive twenty-five dollars or a greater amount as established by the board of supervisors for each month during which the member attends one or more commission meetings and shall be reimbursed for mileage the same as a member of the board of supervisors. Compensation and mileage shall be paid out of the appropriation authorized in section 35B.14.

Sec. 17. Section 35B.6, subsection 1, paragraph b, Code 2005, is amended to read as follows:

b. Upon the employment of an executive director, the executive director shall complete a course of initial training provided by the ~~commission~~ department of veterans affairs pursuant to section ~~35A.3~~ 35A.5. If an executive director is not appointed, a commissioner or a clerical assistant shall complete the course of training. The ~~commission~~ department shall issue the executive director, commissioner, or clerical assistant a certificate of training after completion of the initial training course. To maintain annual certification, the executive director, commissioner, or clerical assistant shall attend one ~~commission~~ department training course each year. Failure to maintain certification may be cause for removal from office. The expenses of training shall be paid from the appropriation authorized in section 35B.14.

Sec. 18. Section 35B.11, Code 2005, is amended to read as follows:

35B.11 DATA FURNISHED STATE COMMISSION IOWA DEPARTMENT OF VETERANS AFFAIRS.

The commission of veteran affairs of each county shall provide information to the ~~state commission~~ department of veterans affairs as the ~~state commission~~ department may request.

Sec. 19. Section 35B.19, Code 2005, is amended to read as follows:

35B.19 BURIAL RECORDS.

The county commission of veteran affairs shall be charged with securing the information requested by the ~~commission~~ department of veterans affairs of every person having a military service record and buried in that county. Such information shall be secured from the undertaker in charge of the burial and shall be transmitted by the undertaker to the commission of veteran affairs of the county where burial is made. This information shall be recorded alphabetically and by description of location in the cemetery where the veteran is buried. This recording shall conform to the directives of the ~~state commission~~ department of veterans affairs and shall be kept in a book by the county commission.

Sec. 20. Section 36.1, subsection 3, Code 2005, is amended to read as follows:

3. "Commission" means the commission of veterans affairs established in section 35A.2.

Sec. 21. Section 36.1, Code 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. "Department" means the department of veterans affairs established in section 35A.4.

Sec. 22. Section 36.2, Code 2005, is amended to read as follows:

36.2 CHEMICAL EXPOSURE REPORT TO ~~COMMISSION~~ DEPARTMENT.

A licensed physician, as defined in section 135.1, subsection 4, who treats a veteran the physician believes may have been exposed to chemicals while serving in the armed forces of the United States shall submit a report indicating that information to the ~~commission~~ department at the request of the veteran pursuant to section 36.3.

Sec. 23. Section 36.3, Code 2005, is amended to read as follows:

36.3 DUTIES OF THE ~~COMMISSION~~ DEPARTMENT.

The ~~commission~~ department shall:

1. Provide the forms for the reports required in section 36.2. The report form shall require the doctor to provide all of the following:
 - a. Symptoms of the veteran which may be related to exposure to chemicals.
 - b. Diagnosis of the veteran.
 - c. Methods of treatment prescribed.
2. Annually compile and evaluate the information submitted in the reports pursuant to subsection 1, in consultation and cooperation with a certified medical toxicologist selected by the ~~commission~~ department. The ~~commission~~ department shall submit the report to the governor, the general assembly, and the United States veterans' administration. The report shall include current research data on the effects of exposure to chemicals, statistical information received from individual physicians' reports, and statistical information from the epidemiological investigations pursuant to subsection 3.
3. Conduct epidemiological investigations of veterans who have cancer or other medical problems or who have children born with birth defects associated with exposure to chemicals, in consultation and cooperation with a certified medical toxicologist selected by the ~~commission~~ department. The ~~commission~~ department shall obtain consent from a veteran before conducting the investigations.

The ~~commission~~ department shall cooperate with local and state agencies during the course of an investigation.

Sec. 24. Section 36.4, unnumbered paragraph 1, Code 2005, is amended to read as follows:

The ~~commission~~ department shall not identify a veteran consenting to the epidemiological investigations pursuant to section 36.3, subsection 3, unless the veteran consents to the release of identity. The statistical information compiled by the ~~commission~~ department pursuant to section 36.3 is a public record.

Sec. 25. Section 36.6, unnumbered paragraph 1, Code 2005, is amended to read as follows:

The ~~commission~~ department and appropriate medical facilities at the state university of Iowa under the control of the state board of regents shall institute a cooperative program to:

Sec. 26. Section 36.7, Code 2005, is amended to read as follows:

36.7 FEDERAL PROGRAM.

If the ~~commission~~ department or the general assembly determines that an agency of the federal government or the state of Iowa is providing the referral and genetic services pursuant to section 36.6, the ~~commission~~ department or the general assembly by specific action may discontinue all or part of the services and requirements in this chapter.

Sec. 27. NEW SECTION. 135.20 HEPATITIS C AWARENESS PROGRAM — VETERANS — VACCINATIONS.

1. The department shall establish and administer a hepatitis C awareness program. The goal of the program shall be to distribute information to veterans regarding the higher incidence of hepatitis C exposure and infection among veterans, the dangers presented by the disease, and contacts for additional information and referrals. For purposes of this section, "veteran" means an individual meeting the definition contained in section 35.1.

2. The information to be distributed shall be determined by the department by rule, in consultation with the commission of veterans affairs. The information shall, at a minimum, contain statements indicating that:

- a. The federal department of veterans affairs estimates a hepatitis C infection rate in veterans more than three times higher than for the general population.
- b. The infection rate for Vietnam veterans is estimated to be even higher than for other veterans groups.

c. The disease is caused by a bloodborne virus readily transmitted during combat and combat-related emergency medical treatment.

d. Many veterans currently carrying the virus were infected prior to the development of medical screening tests.

e. The hepatitis C virus often resolves into a chronic infection without symptoms for ten to thirty years before signs of resultant liver disease appear.

f. This unusually long latency period makes it difficult to connect current symptoms with an infection that may have actually been contracted during military service decades ago.

The information shall also present treatment options and shall specify a procedure to be followed for veterans desiring a medical consultation for screening and treatment purposes. The department shall cooperate with the state commission of veterans affairs regarding distribution of the information to the veterans home, the county commissions of veteran affairs, veterans hospitals, and other appropriate points of distribution.

Sec. 28. Section 135C.31A, Code 2005, is amended to read as follows:

135C.31A ASSESSMENT OF RESIDENTS — PROGRAM ELIGIBILITY.

Beginning July 1, 2003, a health care facility receiving reimbursement through the medical assistance program under chapter 249A shall assist the Iowa ~~commission~~ department of veterans affairs in identifying, upon admission of a resident, the resident's eligibility for benefits through the federal department of veterans affairs. The health care facility shall also assist the Iowa ~~commission~~ department of veterans affairs in determining such eligibility for residents residing in the facility on July 1, 2003. The department of inspections and appeals, in cooperation with the department of human services, shall adopt rules to administer this section, including a provision that ensures that if a resident is eligible for benefits through the federal department of veterans affairs or other third-party payor, the payor of last resort for reimbursement to the health care facility is the medical assistance program. This section shall not apply to the admission of an individual to a state mental health institute for acute psychiatric care or to the admission of an individual to the Iowa veterans home.

Sec. 29. Section 256.9, subsection 48, Code 2005, is amended to read as follows:

48. Develop and administer, with the cooperation of the ~~commission~~ department of veterans affairs, a program which shall be known as operation recognition. The purpose of the program is to award high school diplomas to veterans of World War I, World War II, and the Korean and Vietnam conflicts who left high school prior to graduation to enter United States military service. The department of education and the ~~commission~~ department of veterans affairs shall jointly develop an application procedure, distribute applications, and publicize the program to school districts, accredited nonpublic schools, county commissions of veteran affairs, veterans organizations, and state, regional, and local media. All honorably discharged veterans who are residents or former residents of the state; who served at any time between April 6, 1917, and November 11, 1918, at any time between September 16, 1940, and December 31, 1946, at any time between June 25, 1950, and January 31, 1955, or at any time between February 28, 1961, and May 5, 1975, all dates inclusive; and who did not return to school and complete their education after the war or conflict shall be eligible to receive a diploma. Diplomas may be issued posthumously. Upon approval of an application, the department shall issue an honorary high school diploma for an eligible veteran. The diploma shall indicate the veteran's school of attendance. The department of education and the ~~commission~~ department of veterans affairs shall work together to provide school districts, schools, communities, and county commissions of veteran affairs with information about hosting a diploma ceremony on or around Veterans Day. The diploma shall be mailed to the veteran or, if the veteran is deceased, to the veteran's family.

Sec. 30. Section 303.2, subsection 2, paragraph k, Code 2005, is amended to read as follows:

k. Administer, preserve, and interpret the battle flag collection assembled by the state in

consultation and coordination with the ~~commission~~ department of veterans affairs and the department of administrative services. A portion of the battle flag collection shall be on display at the state capitol and the state historical building at all times, unless on loan approved by the department of cultural affairs.

Sec. 31. Section 331.608, subsection 6, paragraph e, Code 2005, is amended to read as follows:

e. When otherwise required by a department or agency of the federal or state government or a political subdivision. The recorder shall make these records available to the ~~commission~~ department of veterans affairs and its employees shall be subject to the same state and federal confidentiality restrictions and requirements that are imposed on the recorder.

Sec. 32. Section 426A.11, Code 2005, is amended by adding the following new subsection: NEW SUBSECTION. 2A. For purposes of this chapter, unless the context otherwise requires, "veteran" also means a resident of this state who is a former member of the armed forces of the United States and who served for a minimum aggregate of three years and who was discharged under honorable conditions.

Sec. 33. Section 426A.12, Code 2005, is amended to read as follows:
426A.12 EXEMPTIONS TO RELATIVES.

In case any person in the foregoing classifications does not claim the exemption from taxation, it shall be allowed in the name of the person to the same extent on the property of any one of the following persons in the order named:

1. The spouse, or surviving spouse remaining unmarried, of a veteran, as defined in this chapter or in section 35.1, where they are living together or were living together at the time of the death of the veteran.
2. The parent whose spouse is deceased and who remains unmarried, of a veteran, as defined in this chapter or in section 35.1, whether living or deceased, where the parent is, or was at the time of death of the veteran, dependent on the veteran for support.
3. The minor child, or children owning property as tenants in common, of a deceased veteran, as defined in this chapter or in section 35.1.

No more than one tax exemption shall be allowed under this section or section 426A.11 in the name of a veteran, as defined in this chapter or in section 35.1.

Sec. 34. Section 426A.13, unnumbered paragraphs 1 and 2, Code 2005, are amended to read as follows:

A person named in section 426A.11, who is a resident of and domiciled in the state of Iowa, shall receive a reduction equal to the exemption, to be made from any property owned by the person or owned by a family farm corporation of which the person is a shareholder and who occupies the property and so designated by proceeding as provided in the section. To be eligible to receive the exemption the person claiming it shall have recorded in the office of the county recorder of the county in which is located the property designated for the exemption, evidence of property ownership by that person or the family farm corporation of which the person is a shareholder and the military certificate of satisfactory service, order transferring to inactive status, reserve, retirement, order of separation from service, honorable discharge or a copy of any of these documents of the person claiming or through whom is claimed the exemption. In the case of a person claiming the exemption as a veteran described in section 35.1, subsection 2, paragraph "b", subparagraph (6) or (7), the person shall file the statement required by section 35.2.

The person shall file with the appropriate assessor on forms obtained from the assessor the claim for exemption for the year for which the person is first claiming the exemption. The claim shall be filed not later than July 1 of the year for which the person is claiming the exemption. The claim shall set out the fact that the person is a resident of and domiciled in the state

of Iowa, and a person within the terms of section 426A.11, and shall give the volume and page on which the certificate of satisfactory service, order of separation, retirement, furlough to reserve, inactive status, or honorable discharge or certified copy thereof is recorded in the office of the county recorder, and may include the designation of the property from which the exemption is to be made, and shall further state that the claimant is the equitable or legal owner of the property designated or if the property is owned by a family farm corporation, that the person is a shareholder of that corporation and that the person occupies the property. In the case of a person claiming the exemption as a veteran described in section 35.1, subsection 2, paragraph "b", subparagraph (6) or (7), the person shall file the statement required by section 35.2.

Sec. 35. Section 483A.24, subsection 13, Code 2005, is amended to read as follows:

13. Upon payment of the fee of thirty dollars for a lifetime hunting and fishing combined license, the department shall issue a hunting and fishing combined license to a resident of Iowa who is a veteran, as defined in section 35.1, served in the armed forces of the United States for a minimum aggregate of ninety days of active federal service and who was disabled or was a prisoner of war during that veteran's military service. The department shall prepare an application to be used by a person requesting a hunting and fishing combined license under this subsection. ~~The commission~~ department of veterans affairs shall assist the department in verifying the status or claims of applicants under this subsection. As used in this subsection, "disabled" means entitled to compensation under the United States Code, Title 38, ch. 11.

Sec. 36. Section 669.2, subsection 4, unnumbered paragraph 1, Code 2005, is amended to read as follows:

"Employee of the state" includes any one or more officers, agents, or employees of the state or any state agency, including members of the general assembly, and persons acting on behalf of the state or any state agency in any official capacity, temporarily or permanently in the service of the state of Iowa, whether with or without compensation, but does not include a contractor doing business with the state. Professional personnel, including physicians, osteopathic physicians and surgeons, osteopathic physicians, optometrists, dentists, nurses, physician assistants, and other medical personnel, who render services to patients or inmates of state institutions under the jurisdiction of the department of human services or the Iowa department of corrections, and employees of the ~~commission~~ department of veterans affairs, are to be considered employees of the state, whether the personnel are employed on a full-time basis or render services on a part-time basis on a fee schedule or other arrangement. Criminal defendants while performing unpaid community service ordered by the district court, board of parole, or judicial district department of correctional services, or an inmate providing services pursuant to a chapter 28E agreement entered into pursuant to section 904.703, and persons supervising those inmates under and according to the terms of the chapter 28E agreement, are to be considered employees of the state.

Sec. 37. 2003 Iowa Acts, chapter 179, section 21, subsections 2 and 5, as enacted by 2005 Iowa Acts, Senate File 75,¹ section 1, are amended to read as follows:

2. Of the funds appropriated in this section, \$10,000 is transferred to the Iowa department of ~~public health~~ human services for allocation to community mental health centers to provide counseling services to persons, whether or not employed by the state, who are members of the national guard or reservists and who are assigned to active duty service in the armed forces of the United States and to the persons' family members. The sessions shall be provided on a first come, first served basis and shall be limited to three visits per family.

5. The remainder of the funds appropriated in this section are transferred to the Iowa finance authority to be used for a home ownership assistance program for persons who are eligible members of the armed forces of the United States. In the event an eligible member is deceased, the surviving spouse of the eligible member shall be eligible for a loan under the program, subject to the surviving spouse meeting the program's eligibility requirements other than the military service requirement. For the purposes of this subsection, "eligible member

¹ Chapter 161 herein

of the armed forces of the United States” means a resident of this state who is or was a member of the national guard, reserve, or regular component of the armed forces of the United States who has served at least ninety days of active duty service during the period beginning September 11, 2001, and ending June 30, 2006.

Sec. 38. VETERANS HEPATITIS C AWARENESS PROGRAM REPORT. The Iowa department of public health shall submit a report to the members of the general assembly by January 1, 2007, regarding the development and distribution of the information required by the section of this Act enacting section 135.20 and any resulting impact.

Sec. 39. STATE FUNDING. The military service tax credits and exemptions provided pursuant to this Act shall be funded pursuant to chapter 426A and section 25B.7, subsection 2.

Sec. 40. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 41. APPLICABILITY DATES.

1. The section of this Act amending 2003 Iowa Acts, chapter 179, is retroactively applicable to May 17, 2004.

2. The sections of this Act relating to military service tax credits and exemptions apply to military service tax credits and exemptions for taxes due and payable for fiscal years beginning on or after July 1, 2005.

Approved May 5, 2005

CHAPTER 116

SOIL AND WATER CONSERVATION DISTRICTS — ASSESSMENTS AND TAXES

H.F. 438

AN ACT relating to assessments associated with soil and water conservation districts, by providing for the deposit of moneys in a fund established by a district’s commissioners.

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

Section 1. Section 161A.20, unnumbered paragraph 5, Code 2005, is amended to read as follows:

The special tax so levied under this section shall be collected in the same manner as other taxes with like a penalty for delinquency, ~~with the proceeds therefrom to be kept in. The moneys collected from the special tax and any delinquency penalty shall be deposited in a fund established by the governing body as provided by a resolution adopted by the governing body and delivered for filing with each appropriate county treasurer. Moneys earned as income from moneys in the fund, including as interest, shall remain in the fund until expended by the governing body according to procedures specified in the resolution. If the governing body does not adopt a resolution or deliver the resolution to the county treasurer, the moneys shall be deposited into a separate account in the county’s general fund by the appropriate that coun-~~