

CHAPTER 45**DEATH OF ARMED FORCES MEMBER —
RECOGNITION — PRESENTATION OF FLAGS***S.F. 112*

AN ACT providing for presentation of flags flown at half-staff over the state capitol in recognition of the death of a member of the armed forces of the United States while serving on active duty.

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

Section 1. NEW SECTION. 35A.18 PRESENTATION OF FLAGS.

1. For the purposes of this section, unless the context otherwise requires, “member of the armed forces of the United States” means a person who was a resident of this state and a member of the national guard, reserve, or regular component of the armed forces of the United States at the time of the person’s death.

2. If the governor issues a proclamation for the national and state flags to be flown at half-staff in recognition of the death of a member of the armed forces of the United States while serving on active duty, the office of the governor shall present the flags that were flown over the state capitol to the member’s surviving spouse. If the member does not have a surviving spouse, the two flags shall be presented to another individual who is part of the member’s immediate family. The cost of the flags is the responsibility of the department.

Approved April 8, 2009

CHAPTER 46**CLAIMS AGAINST SPECIAL CHARTER CITIES —
LIMITATIONS***S.F. 150*

AN ACT relating to notice of claims and the statute of limitation period in an action involving a claim against a special charter city.

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

Section 1. Section 420.44, Code 2009, is amended to read as follows:

420.44 UNLIQUIDATED CLAIM — LIMITATION OF ACTION.

~~No suit~~ An action shall be brought against any such city for any unliquidated claim or demand ~~unless within three months from the time the same became due or cause of action accrued thereon, nor unless a written, verified statement of the general nature, cause, and amount of same is filed with the clerk or recorder thirty days before the commencement of such suit~~ two years after the alleged injury or damage.

Sec. 2. Section 420.45, Code 2009, is amended to read as follows:

420.45 CLAIMS FOR PERSONAL INJURY — LIMITATION.

In all cases of personal injury or damage to property resulting from defective streets or sidewalks, or from any cause originating in the neglect or failure of any municipal corporation or its officers to perform their duties, ~~no suit~~ an action shall be brought against any such city ~~after three months~~ within two years from the time of ~~after the~~ alleged injury or damage, ~~and not then~~

~~unless a written verified statement of the amount, nature, and cause of such injury or damage, and the time when and the place where such injury occurred, and the particular defect or negligence of the city or its officers which it is claimed caused or contributed to the injury or damage, shall be presented to the council or filed with the clerk within thirty days after said alleged injury or damage was sustained.~~

Approved April 8, 2009

CHAPTER 47

INCOME TAX RETURN DEADLINES FOR ACTIVE DUTY MILITARY PERSONNEL

S.F. 253

AN ACT relating to the time allowed certain active duty military personnel to file a state income tax return and including a retroactive applicability date provision.

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

Section 1. Section 422.21, unnumbered paragraph 2, Code 2009, is amended to read as follows:

An individual in the armed forces of the United States serving in an area designated by the president of the United States or the United States Congress as a combat zone or as a qualified hazardous duty area, or deployed outside the United States away from the individual's permanent duty station while participating in an operation designated by the United States secretary of defense as a contingency operation as defined in 10 U.S.C. § 101(a)(13), or which became such a contingency operation by the operation of law, or an individual serving in support of those forces, is allowed the same additional time period after leaving the combat zone or the qualified hazardous duty area, or ceasing to participate in such contingency operation, or after a period of continuous hospitalization, to file a state income tax return or perform other acts related to the department, as would constitute timely filing of the return or timely performance of other acts described in section 7508(a) of the Internal Revenue Code. An individual on active duty federal military service in the armed forces, armed forces military reserve, or national guard who is deployed outside the United States in other than a combat zone, qualified hazardous duty area or contingency operation is allowed the same additional period of time described in section 7508(a) of the Internal Revenue Code to file a state income tax return or perform other acts related to the department. For the purposes of this paragraph, "other acts related to the department" includes filing claims for refund for any tax administered by the department, making tax payments other than withholding payments, filing appeals on the tax matters, filing other tax returns, and performing other acts described in the department's rules. The additional time period allowed applies to the spouse of the individual described in this paragraph to the extent the spouse files jointly or separately on the combined return form with the individual or when the spouse is a party with the individual to any matter for which the additional time period is allowed.

Sec. 2. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to January 1, 2008, for tax years beginning on or after that date.

Approved April 8, 2009