425.32 Disallowance of certain claims for credit.

A claim for credit for property taxes due shall be disallowed if the department of revenue finds that the claimant or a person of the claimant's household received title to the homestead primarily for the purpose of receiving benefits under this subchapter.

[C75, 77, 79, 81, §425.32] 2018 Acts, ch 1041, §127; 2021 Acts, ch 41, §29, 36 Referred to in §25B.7, 427.9