
State of Iowa
Executive Department

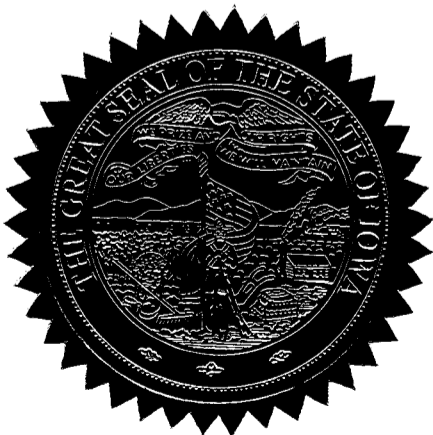
IN THE NAME AND BY THE AUTHORITY OF THE STATE OF IOWA

PROCLAMATION OF DISASTER EMERGENCY


- WHEREAS,** ON SUNDAY MAY 25, 2008 AND CONTINUING, SEVERE STORM SYSTEMS MOVED ACROSS PORTIONS OF IOWA; AND
- WHEREAS,** STORMS HAVE RESULTED IN WIDESPREAD FLOODING AND DESTRUCTION TO AREAS IN IOWA; AND
- WHEREAS,** PURSUANT TO CHAPTERS 422, 423, 423A, 423B, 423C, 423D, 423E, 424, 450, 450A, 450B, 452A, AND 453A OF THE IOWA CODE, TAXPAYERS NORMALLY MUST FILE TAX RETURNS AND MAKE PAYMENTS FOR TAXES THAT ARE DUE BETWEEN MAY 25, 2008 AND JUNE 25, 2008; AND
- WHEREAS,** MANY TAXPAYERS WILL BE UNABLE TO FILE THESE TAX RETURNS AND MAKE PAYMENTS FOR TAXES DUE BETWEEN MAY 25, 2008 AND JUNE 25, 2008 DUE TO THESE UNPRECEDENTED TORNADOS AND FLOODS:

NOW, THEREFORE, I, CHESTER J. CULVER, GOVERNOR OF THE STATE OF IOWA, BY THE POWER AND AUTHORITY VESTED IN ME BY THE CONSTITUTION, ARTICLE IV, SECTIONS 1 AND 8 AND IOWA CODE SECTION 29C.6(1), DO HEREBY DECLARE THE FOLLOWING:

1. PURSUANT TO IOWA CODE SECTION 29C.6(6), I DO HEREBY EXTEND THE DEADLINE FOR TAXPAYERS AFFECTED BY FLOODING OR TORNADOS WHO RESIDE OR HAVE A BUSINESS IN THE STATE OF IOWA AND HAVE RETURNS AND PAYMENTS DUE AFTER MAY 24, 2008 AND BEFORE JUNE 26, 2008.
2. THESE RETURNS AND PAYMENTS FOR THE AFFECTED PERIODS OF TAXPAYERS AFFECTED BY FLOODING OR TORNADOS WILL NOT BE DUE UNTIL JULY 28, 2008.
3. NO PENALTY FOR FAILURE TO FILE RETURNS OR FAILURE TO MAKE PAYMENTS OR DEPOSITS WILL BE DUE TO THOSE RETURNS AND PAYMENTS DUE AFTER MAY 24, 2008 AND BEFORE JUNE 26, 2008 IF THE RETURNS AND PAYMENTS OF TAXPAYERS AFFECTED BY FLOODING OR TORNADOS ARE FILED BY JULY 28, 2008. IN ADDITION, INTEREST WILL BE ABATED ON ANY PAYMENTS DUE AFTER MAY 24, 2008 AND BEFORE JUNE 26, 2008 OF TAXPAYERS AFFECTED BY FLOODING OR TORNADOS IF THE PAYMENT IS MADE BY JULY 28, 2008.
4. THIS EMERGENCY DECLARATION IS EFFECTIVE IMMEDIATELY.



IN TESTIMONY WHEREOF, I HAVE HEREUNTO SUBSCRIBED MY NAME AND CAUSED THE GREAT SEAL OF THE STATE OF IOWA TO BE AFFIXED. DONE AT DES MOINES, IOWA THIS 18TH DAY OF JUNE IN THE YEAR OF OUR LORD TWO THOUSAND EIGHT.


CHESTER J. CULVER
GOVERNOR OF IOWA

ATTEST:


MICHAEL A. MAURO
SECRETARY OF STATE