

3 one hundred eighty-four (184), Acts of the Forty-seventh General
4 Assembly, is hereby amended by striking all of paragraph "d" of
5 subsection two (2).

1 SEC. 3. The provisions of this act shall apply to all salaries re-
2 ceived by federal officials or employees of the United States govern-
3 ment as provided for herein from and after January 1, 1939.

1 SEC. 4. In event that any phrase, clause or section of this act is
2 found to be unconstitutional for any reason, such unconstitutionality
3 shall not have the effect of invalidating those other portions of this
4 act which may be found to be constitutional but those other portions
5 which are found to be constitutional shall remain in full force and
6 effect.

1 SEC. 5. This act being deemed of immediate importance shall be
2 in full force and effect after its publication in the Eagle Grove Eagle,
3 a newspaper published in Eagle Grove, Iowa, and in the Cedar Rapids
4 Gazette, a newspaper published at Cedar Rapids, Iowa.

Approved April 24, 1939.

I hereby certify that the foregoing act was published in the Eagle Grove Eagle, May
4, 1939, and the Cedar Rapids Gazette, May 2, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 179

INCOME TAX RETURN

S. F. 60

AN ACT to amend subsection three (3) of section six thousand nine hundred forty-three-
f twenty-one (6943-f21), code, 1935, removing the penalties and changing the inter-
est charged for failure to report income in the income tax return in certain cases.

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

1 SECTION 1. Subsection three (3) of section six thousand nine hun-
2 dred forty-three-f twenty-one (6943-f21) is hereby amended to read
3 as follows:

4 "In addition to the tax or additional tax as determined by the board
5 under the provisions of subsections one (1) and two (2) of this sec-
6 tion, the taxpayer shall pay interest on such tax or additional tax
7 so determined at the rate of six per cent per annum, computed from
8 the date the return was required by law to be filed; provided that in
9 case the return was not filed within the time required by law, or in
10 case the failure to report any income was due to an attempt to avoid
11 and evade the tax, rather than a mistake in interpreting or applying
12 the law, there shall be added to and made a part of such tax or addi-
13 tional tax, an additional amount by way of penalty, equal to five per
14 cent of such tax and additional tax, but in no case less than one dol-
15 lar, and interest upon the entire amount shall be paid at the rate of one
16 per cent per month for each month, or fraction of a month, the tax
17 remains unpaid, instead of the interest hereinbefore provided."

1 SEC. 2. This amendment shall apply only to taxes due on returns
2 required to be filed on or after April 1, 1939.

1 SEC. 3. This act being deemed of immediate importance shall be
2 in full force and effect from and after its passage and publication in
3 The Review, a newspaper published at Villisca, Iowa, and The Mal-
4 vern Leader, a newspaper published at Malvern, Iowa.

Approved February 25, 1939.

I hereby certify that the foregoing act was published in The Review, Villisca, Iowa,
March 2, 1939, and the Malvern Leader, March 2, 1939.

EARL G. MILLER, *Secretary of State.*

CHAPTER 180

SALES TAX

H. F. 534

AN ACT to amend sections one (1), two (2), five (5), six (6), eight (8), nine (9), ten (10), eleven (11), twelve (12), thirteen (13), fourteen (14), sixteen (16), and seventeen (17), chapter one hundred ninety-six (196), acts of the Forty-seventh General Assembly, relating to sales tax and the collection thereof.

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

1 Chapter one hundred ninety-six (196), Acts of the Forty-seventh
2 General Assembly, is hereby amended as follows:

1 SECTION 1. Section one (1) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines twenty-nine (29),
3 thirty-six (36), and fifty-four (54); and by changing the words
4 "board of assessment and review" to "tax commission" in lines fifty-
5 four (54) and fifty-five (55) thereof.

1 SEC. 2. Section two (2) of said chapter is hereby amended by
2 changing the word "board" to "commission" in line twenty-four (24)
3 thereof.

1 SEC. 3. Section five (5) of said chapter is hereby amended by chang-
2 ing the word "board" to "commission" in lines one (1), eight (8),
3 nine (9), ten (10), sixteen (16), and twenty-one (21) thereof.

1 SEC. 4. Section six (6) of said chapter is hereby amended by chang-
2 ing the word "board" to "commission" in lines thirteen (13) and
3 fifteen (15) thereof.

1 SEC. 5. Section eight (8) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines three (3), seven
3 (7), and nine (9) thereof.

1 SEC. 6. Section nine (9) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines seven (7), nine
3 (9), eleven (11), and seventeen (17) thereof.

1 SEC. 7. Section ten (10) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines eight (8), ten
3 (10), fifteen (15), seventeen (17), and nineteen (19) thereof.