

## CHAPTER 197

## INCOME TAX

## H. F. 7

AN ACT to amend section six thousand nine hundred forty-three and forty-one thousandths (6943.041), code, 1939, relating to the computation of income tax returns.

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

- 1 SECTION 1. Section six thousand nine hundred forty-three and  
2 forty-one thousandths (6943.041), Code, 1939, is hereby amended by  
3 striking out all of sub-section seven (7).

Approved February 25th, 1943.

## CHAPTER 198

## MEDICAL CARE DEDUCTIONS FROM INCOME TAX

## S. F. 82\*

AN ACT to amend section sixty-nine hundred forty-three and forty-one thousandths (6943.041), code, 1939, and section sixty-nine hundred forty-three and forty-two thousandths (6943.042), code, 1939, relating to allowable deductions on gross income and computing that income for taxation purposes by adding deduction provisions for medical care.

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

- 1 SECTION 1. Section sixty-nine hundred forty-three and forty-one  
2 thousandths (6943.041), Code, 1939, is amended by adding the follow-  
3 ing: "Except as limited under paragraph (1) or (2), expenses paid  
4 during the taxable year, not compensated for by insurance or other-  
5 wise, for medical care or treatment or nursing as prescribed by a  
6 well-recognized church or religious denomination in any hospital or  
7 at home or in a sanatorium conducted and operated by such church  
8 or denomination of the taxpayer, his spouse, or a dependent. The  
9 term 'medical care', as used in this subsection, shall include amounts  
10 paid for the diagnosis, cure, mitigation, treatment, or prevention of  
11 disease, or for the purpose of affecting any structure or function of  
12 the body."

13 "(1) A husband and wife who file a joint return may deduct only  
14 such expenses as exceed 5 per centum of the aggregate net income  
15 of such husband and wife, computed without the benefit of this sub-  
16 section, and the maximum deduction for the taxable year shall be not  
17 in excess of \$2,500 in the case of such husband and wife."

18 "(2) An individual who files a separate return may deduct only  
19 such expenses as exceed 5 per centum of the net income of the tax-  
20 payer, computed without the benefit of this subsection, and the maxi-  
21 mum deduction for the taxable year shall be not in excess of \$2,500  
22 in case of the head of a family, and not in excess of \$1,250 in the cases  
23 of all other such individuals."

\*Note: S. F. 82 repealed by S. F. 371, 50th General Assembly. See chapter 199.

1 SEC. 2. Section sixty-nine hundred forty-three and forty-two  
2 thousandths (6943.042), Code, 1939, is amended by striking the period  
3 after the word "expenses" in line four (4) and by inserting the words  
4 "except as deductible under Section one (1) of this act."

1 SEC. 3. Returns and payment of income taxes affected by this act  
2 made in the year 1943 for income received in 1942 and thereafter shall  
3 be made in accordance with the provisions of this act.

1 SEC. 4. 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 Pocahontas Record-Democrat, a newspaper published at Poca-  
4 hontas, Iowa, and The Storm Lake Register, a newspaper published  
5 at Storm Lake, Iowa.

Approved March 16, 1943.

I hereby certify that the foregoing act was published in the Pocahontas Record-Democrat, Pocahontas, Ia., March 25, 1943, and The Storm Lake Register, Storm Lake, Ia., March 23, 1943.

WAYNE M. ROPES, *Secretary of State.*

## CHAPTER 199

### MEDICAL CARE DEDUCTIONS FROM INCOME TAX

#### S. F. 371

AN ACT to amend Senate File 82, acts of the Fiftieth (50th) General Assembly, relating to deductions for medical care when computing net income for taxation purposes.

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

1 SECTION 1. Senate File 82, Acts of the Fiftieth (50th) General  
2 Assembly,\* approved March 11, 1943, and now on file in the office of  
3 the secretary of state, is amended by striking all of lines three (3) to  
4 eleven (11), inclusive, of section one (1) and inserting in lieu thereof  
5 the following:

6 "Except as limited under paragraphs (1) or (2), expenses paid  
7 during the taxable year, not compensated for by insurance or other-  
8 wise, for medical care of the taxpayer, his spouse, or any dependent.  
9 The term 'medical care', as used in this subsection, shall include  
10 amounts paid for the diagnosis, cure, mitigation, treatment, or pre-  
11 vention of disease, or for the purpose of affecting any structure or  
12 function of the body, and shall also include treatment or nursing as  
13 prescribed by a well-recognized church or religious denomination in  
14 any hospital or at home or in a sanatorium conducted and operated by  
15 such church or denomination."

1 SEC. 2. 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 Pocahontas Record, a newspaper published at Pocahontas, Iowa,

\*Note: For S. F. 82, 50th G. A., see Chapter 198.