

4 or more, or any such above described county and city by united action,
 5 may expend and appropriate at the discretion of the city council of
 6 such city or Board of Supervisors of such county, or both, such sums
 7 as are necessary to pay the costs and expenses of continuing and main-
 8 taining information centers for returned veterans.

1 SEC. 2. This act shall terminate on April 1, 1949.

1 SEC. 3. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its publication in the Plain Talk,
 3 a newspaper published at Des Moines, Iowa, and in the American
 4 Citizen, a newspaper published at Des Moines, Iowa.

Approved April 3, 1947.

I hereby certify that the foregoing act was published in the Plain Talk, April 10, 1947,
 and the American Citizen, April 11, 1947.

ROLLO H. BERGESON, *Secretary of State.*

CHAPTER 45

VETERANS' LICENSE REFUNDS

S. F. 20

AN ACT to amend chapter one hundred forty-seven (147), code 1946, relating to the
 refund of license fees paid by persons who served with the armed forces of the
 United States during World War II, and who were honorably discharged therefrom.

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

1 SECTION 1. Chapter one hundred forty-seven (147), Code 1946,
 2 is hereby amended by inserting as a new section thereof the following:
 3 "Any license fee imposed under the provisions of this chapter, and
 4 paid by a person who, during the entire period for which said license
 5 fee was imposed, has served in the armed forces of the United States
 6 during World War II and who has been honorably discharged
 7 therefrom, shall be refunded to said person, provided application
 8 therefor, supported by his affidavit and a certified copy of his discharge
 9 certificate showing period of service in accordance with said applica-
 10 tion, is made by such person. In case renewals have not been paid,
 11 they shall be cancelled. Where the application involves fees paid for
 12 a license to practice pharmacy the application shall be made to the
 13 secretary of the board of pharmacy examiners, and where it involves
 14 fees paid for a license to practice nursing the application shall be
 15 made to the secretary of the board of nurse examiners. In all other
 16 cases the application shall be made to the state department of health.
 17 Upon approval thereof, and a certification of the amount of refund
 18 due thereunder, either by the commissioner of public health, or by
 19 the secretary of the board of pharmacy or nurse examiners, as the
 20 case may be, to the state comptroller, the said comptroller shall pay
 21 said amount due from the general fund, and there is hereby appropri-
 22 ated annually out of the general fund not otherwise appropriated
 23 such amounts as may be necessary to pay said refunds. No license
 24 fees paid prior to the effective date of this Act shall be refunded unless
 25 application therefor is filed with said department prior to July 1,

26 1950, and no license fees paid subsequent to the effective date of this
 27 Act shall be refunded unless application therefor be filed with said
 28 department within six (6) months after the date of the honorable
 29 discharge of said applicant. No additional fees paid in connection
 30 with the renewal of a license to practice pharmacy, under the pro-
 31 visions of section one hundred forty-seven point one hundred
 32 (147.100), or in connection with the renewal of a license to practice
 33 embalming, under the provisions of section one hundred forty-seven
 34 point one hundred one (147.101), shall be refunded under the pro-
 35 visions hereof".

Approved February 26, 1947.

CHAPTER 46
 INCOME TAX
 S. F. 37

AN ACT to amend chapter four hundred twenty-two (422), code 1946, relating to the rates, credits and returns provided for in the administration of the Iowa state income tax laws, and amending sections* four hundred twenty-two point five (422.5); so as to provide for a fifty per cent (50%) credit to the taxpayer on the income tax imposed under the provisions of said section and section four hundred twenty-two point twenty-four (422.24) so as to provide that the tax to be paid may be made in the same installments as provided by said section; further providing to include returns on a fiscal year basis where any portion of the taxable year of 1946 is included therein; further providing a section for publication clause.

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

1 SECTION 1. In payment of the income tax imposed under the
 2 provisions of section four hundred twenty-two point five (422.5), Code
 3 1946, for the year nineteen hundred forty-six (1946), and payable in
 4 nineteen hundred forty-seven (1947), fifty per cent (50%) of the tax
 5 imposed shall be credited to the taxpayer and fifty per cent (50%)
 6 of the tax imposed shall be accepted in full of the tax liability for the
 7 year nineteen hundred forty-six (1946).

1 SEC. 2. The fifty per cent (50%) of the tax provided in section
 2 one (1) of this act to be accepted in full of the tax liability shall be
 3 payable in the same installments as provided for in section four
 4 hundred twenty-two point twenty-four (422.24), Code 1946, but in
 5 any case where the entire amount of tax due for the year nineteen
 6 hundred forty-six (1946) and payable in the year nineteen hundred
 7 forty-seven (1947) is ten dollars or less after the fifty per cent (50%)
 8 reduction has been made, the tax shall be paid in full in one payment
 9 within ninety days after the expiration of the tax year of nineteen
 10 hundred forty-six (1946).

1 SEC. 3. The provisions of this act shall be applicable to individual
 2 income tax payers making a return on a fiscal year basis, which fiscal
 3 year must include some portion of the taxable year of nineteen hundred
 4 forty-six (1946).

*According to enrolled act.