

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.

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 Postville Herald, a newspaper published at Postville, Iowa and in the  
 4 Marshalltown Times Republican, a newspaper published at Marshall-  
 5 town, Iowa.

This bill, having remained with the governor three days, the general assembly being in session, has become a law this 15th day of February, 1947 as provided by Section 16, Article III of the Constitution.

ROLLO H. BERGESON, *Secretary of State.*

I hereby certify that the foregoing act was published in the Postville Herald, February 26, 1947, and the Marshalltown Times Republican, February 19, 1947.

ROLLO H. BERGESON, *Secretary of State.*

## CHAPTER 47

### INCOME TAX REFUNDS

#### H. F. 420

AN ACT to provide for refunds where tax payers have remitted more than 50% of the state income tax due and payable for the year 1946.

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

1 SECTION 1. In all cases where payments are, or have been made,  
 2 of an amount in excess of 50% of the state income tax properly due  
 3 and payable for the year 1946, the state tax commission shall make  
 4 refunds to such taxpayers, and no application for such refunds shall  
 5 be necessary by the taxpayer and said commission shall certify the  
 6 amount of the refund to the state comptroller who shall issue a  
 7 warrant therefor.

1 SEC. 2. This act, being deemed of immediate importance, shall be  
 2 in full force and effect from and after its publication in The Radcliffe  
 3 Signal, a newspaper published at Radcliffe, Iowa, and in The World  
 4 Journal, a newspaper published at Ackley, Iowa.

Approved April 14, 1947.

I hereby certify that the foregoing act was published in The Radcliffe Signal, April 24, 1947, and The World Journal, April 24, 1947.

ROLLO H. BERGESON, *Secretary of State.*

## CHAPTER 48

### VETERANS' TAX PAYMENTS LEGALIZED

#### H. F. 1

AN ACT to amend section four hundred forty-five point thirty-nine (445.39), code 1946, relating to interest and penalty on delinquent taxes levied on property of persons serving in the armed forces of the United States, legalizing the acceptance of said taxes on the part of county treasurers without the payment of interest and penalty, and providing for a refund of such interest and penalty to such persons where the same were paid on taxes due and payable in the years 1945 and 1946.

WHEREAS, the Fiftieth General Assembly of Iowa enacted chapter two hundred twenty-one (221) providing that interest and penalties should