

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