

## GENERAL LAWS

### (TEMPORARY)

#### CHAPTER 40

#### STATE EMPLOYEES COMPENSATION

H. F. 604

AN ACT relating to the approval of compensation of employees of the state during the biennial fiscal period beginning July 1, 1949, and ending June 30, 1951.

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

1 SECTION 1. During the biennium beginning July 1, 1949, and  
 2 ending June 30, 1951, the compensation paid employees of the state  
 3 from appropriations made by the General Assembly, except em-  
 4 ployees of educational institutions under the State Board of Educa-  
 5 tion and employees under the Attorney General, and except salaries  
 6 specifically provided for by statute or appropriation acts, shall be  
 7 subject to the approval of the comptroller and the executive council.

Approved April 20, 1949.

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#### CHAPTER 41

#### INCOME TAX RATES

S. F. 210

AN ACT to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), and four hundred twenty-two point thirteen (422.13), Code 1946, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax and relating to returns by individuals for the filing of individual income tax for the years nineteen hundred forty-nine (1949) and nineteen hundred fifty (1950); and also providing for refunds and making such credit applicable to returns on a fiscal year basis.

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

1 SECTION 1. Section four hundred twenty-two point five (422.5),  
 2 Code 1946, is amended by inserting a paragraph after line twenty-  
 3 four (24) as follows:

4 "The rates herein provided are hereby reduced twenty-five per  
 5 cent (25%) on all taxable income earned in 1949 and 1950, and this  
 6 provision shall apply to returns made on a fiscal year basis for any  
 7 fiscal year beginning after January 1, 1949."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),  
 2 Code 1946, is hereby amended by adding the following paragraph:

3 "For the years 1949 and 1950, the deductions from the computed  
 4 tax shall be as follows:

- 5 1. For a single individual, fifteen dollars.
- 6 2. For husband and wife or head of a family, thirty dollars.
- 7 3. For each child under the age of twenty-one years who is actually

8 supported by and dependent upon the taxpayer for his support, an  
9 additional seven dollars fifty cents.

10 4. For each actual dependent other than as specified in subsection  
11 3 of this section, the taxpayer may deduct the sum of seven dollars  
12 fifty cents; or in lieu thereof in the case of a father, mother, or grand-  
13 parent dependent upon the taxpayer, the taxpayer in computing the  
14 net income may make deduction therefrom of four hundred fifty  
15 dollars for such dependent."

1 SEC. 3. Amend section four hundred twenty-two point thirteen  
2 (422.13), Code 1946, by adding the following:

3 "For the years 1949 and 1950, a return shall be made by an indi-  
4 vidual as follows:

5 1. Every individual having a net income for the tax year from  
6 sources taxable under this division, of \$1500.00 or over, if single, or  
7 if married and not living with husband or wife; or having a net in-  
8 come for the tax year of \$2350.00 or over, if married and living with  
9 husband or wife, shall make and sign a return, stating specifically  
10 the items of gross income and the deductions and exemptions allowed  
11 by this division.

12 2. If husband and wife living together have an aggregate net in-  
13 come of \$2,000.00 or over, each shall make such a return, unless the  
14 income of each is included in a single joint return."

Approved April 20, 1949.

## CHAPTER 42

### INFORMATION CENTERS FOR VETERANS

H. F. 95

AN ACT to authorize county boards of supervisors in counties having a city having a population of one hundred twenty-five thousand (125,000) or more, or cities having a population of one hundred twenty-five thousand (125,000) or more, or such counties and cities by united action, to appropriate money for information centers for returned veterans.

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

1 SECTION 1. Any county in which there is a city having a popula-  
2 tion of one hundred twenty-five thousand (125,000) or more, or any  
3 city having a population of one hundred twenty-five thousand (125,-  
4 000) or more, or any such above described county and city by united  
5 action, may expend and appropriate at the discretion of the city coun-  
6 cil of such city or Board of Supervisors of such county, or both, such  
7 sums as are necessary to pay the costs and expenses of continuing  
8 and maintaining information centers for returned veterans, but not  
9 to exceed ten thousand dollars (\$10,000.) per year.

1 SEC. 2. This act shall terminate on April 1, 1951.

1 SEC. 3. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its publication in the Plain