

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

3 Talk, a newspaper published at Des Moines, Iowa, and in the Ameri-
4 can Citizen, a newspaper published at Des Moines, Iowa.

Approved March 9, 1949. .

I hereby certify that the foregoing act was published in the Plain Talk, March 17,
1949, and in the American Citizen, March 18, 1949.

MELVIN D. SYNHORST, *Secretary of State.*