

4 town under provisions of this chapter, in all such cities and towns  
 5 where three councilmen are to be elected, one councilman shall be  
 6 elected for the term of two years, and two for the term of four years.  
 7 When four councilmen are to be elected, as provided in section four  
 8 hundred nineteen point eight (419.8), one shall be elected from each  
 9 township for the term of two years, and one from each township for  
 10 the term of four years; and in cities where five councilmen are to be  
 11 elected, two shall be elected for two years, and three for four years."

1 SEC. 2. Section four hundred nineteen point twelve (419.12),  
 2 Code 1946, is hereby amended and revised to read as follows: "At  
 3 the next regular biennial municipal election and biennially thereafter,  
 4 there shall be elected a member or members of the council for the term  
 5 of four years to succeed those whose terms of office will expire the  
 6 first Monday in April following such election."

1 SEC. 3. Nothing herein shall affect the terms of office for which  
 2 councilmen have been elected prior to the passage of this act.

Approved April 15, 1949.

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## CHAPTER 187

### UTILITIES IN SPECIAL CHARTER CITIES

S. F. 146

AN ACT to amend section four hundred twenty point two hundred ninety-seven (420.297), Code of 1946, relating to public utilities in special chartered cities.

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

1 SECTION 1. That section four hundred twenty point two hundred  
 2 ninety-seven (420.297) be and is hereby amended by adding thereto  
 3 the following:

4 "When once established such cities shall continue under the pro-  
 5 visions hereof regardless of change of population."

Approved April 13, 1949.

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## CHAPTER 188

### SHORT FORM INCOME TAX RETURN

H. F. 487

AN ACT to amend section four hundred twenty-two point twenty-one (422.21), Code 1946, relating to forms for income tax returns prepared by the state tax commission and providing that such tax commission may simplify income tax returns by the adoption of schedules for the simplification of deductions and computation of taxes due.

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

1 SECTION 1. Section four hundred twenty-two point twenty-one  
 2 (422.21), Code 1946, is hereby amended by adding to such section  
 3 the following: