

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:

4 "The state tax commission is hereby authorized and directed to  
 5 make available to persons required to make personal income tax  
 6 returns under the provisions of this chapter, and when such income  
 7 is derived mainly from salaries and wages or from the operation of a  
 8 business or profession, a form which shall take into consideration  
 9 the normal deductions and credits allowable to any such taxpayer,  
 10 and which will permit the computation of the tax payable without  
 11 requiring the listing of specific deductions and credits. In arriving  
 12 at schedules for payment of taxation under such forms the state  
 13 tax commission shall as nearly as possible base such schedules upon  
 14 a total of deductions and credits which will result in substantially  
 15 the same payment as would have been made by such taxpayer were  
 16 he to specifically list his allowable deductions and credits. In lieu of  
 17 such return any taxpayer may elect to list permissible deductions and  
 18 credits as provided by law. It is the intent and purpose of this pro-  
 19 vision to simplify the procedure of collection of personal income tax,  
 20 and the commission shall have the power in any case when it deems it  
 21 necessary or advisable to require any taxpayer, who has made a  
 22 return in accordance with the schedule herein provided for, to make  
 23 an additional return in which all deductions and credits are specifi-  
 24 cally listed. The commission may revise the schedules adopted in  
 25 connection with such simplified form whenever such revision is  
 26 necessitated by changes in Federal income tax laws, or to maintain  
 27 the collection of substantially the same amounts from taxpayers as  
 28 would be received were the specific listing of deductions and credits  
 29 required."

Approved May 18, 1949.

## CHAPTER 189

### RETAIL SALES TAX

#### H. F. 247

AN ACT to provide a definition for "place of business" with reference to retail sales tax.

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

1 SECTION 1. Amend section four hundred twenty-two point forty-  
 2 two (422.42), Code 1946, by adding thereto the following sub-  
 3 section:

4 " 'Place of business' shall mean any warehouse, store, place, office,  
 5 building or structure where goods, wares or merchandise are offered  
 6 for sale at retail or where any taxable amusement is conducted or  
 7 each office where gas, water, heat, communication or electric services  
 8 are offered for sale at retail.

9 Where a retailer or amusement operator sells merchandise by  
 10 means of vending machines or operates music or amusement devices  
 11 by coin operated machines at more than one location within the state,  
 12 the office, building or place where the books, papers and records of the  
 13 taxpayer are kept shall be deemed to be the taxpayer's place of  
 14 business."

Approved April 1, 1949.