

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.