

CHAPTER 196

MILITARY SERVICE TAX EXEMPTIONS

H. F. 99

AN ACT to amend section four hundred twenty-seven point three (427.3) and four hundred twenty-seven point five (427.5), Code 1946, relating to military service exemptions.

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

1 SECTION 1. Subsection four (4) of section four hundred twenty-
2 seven point three (427.3), Code 1946, is hereby amended by inserting
3 after the word "honorably" in line two (2) of subsection four (4)
4 the following: "separated, retired, furloughed to a reserve, placed on
5 inactive status, or".

1 SEC. 2. Section four hundred twenty-seven point five (427.5),
2 Code 1946, is hereby amended by inserting after the word "military"
3 in line eleven (11) the following: "certificate of satisfactory serv-
4 ice, order transferring to inactive status, reserve, retirement, or order
5 of separation from service, or".

6 Further amend section four hundred twenty-seven point five
7 (427.5), Code 1946, by inserting after the word "said" in line four-
8 teen (14) the following: "evidence of satisfactory service, separa-
9 tion, retirement, furlough to reserve, inactive status, or".

10 Further amend section four hundred twenty-seven point five
11 (427.5), Code 1946, by striking from line fifteen (15) the words
12 "said discharge" and inserting in lieu thereof the words "the same".

13 Further amend section four hundred twenty-seven point five
14 (427.5), Code 1946, by striking from lines fifteen (15) and sixteen
15 (16) the words "of said discharge" and inserting in lieu thereof the
16 word "thereof".

17 Further amend section four hundred twenty-seven point five
18 (427.5), Code 1946, by inserting before the word "honorable" in line
19 twenty-two (22) the following: "certificate of satisfactory service,
20 order of separation, retirement, furlough to reserve, inactive status,
21 or".

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 Seymour
3 Herald, a newspaper published at Seymour, Iowa, and the Chariton
4 Herald-Patriot, a newspaper published at Chariton, Iowa.

Approved April 7, 1949.

I hereby certify that the foregoing act was published in The Seymour Herald, April 21, 1949, and in the Chariton Herald-Patriot, April 21, 1949.

MELVIN D. SYNHORST, *Secretary of State.*