

3 amended as follows: Strike all of said section following the heading  
 4 "Corporations" and substitute in lieu thereof the following:  
 5 "All the provisions of sections four hundred twenty-two point  
 6 twenty-eight (422.28), four hundred twenty-two point twenty-nine  
 7 (422.29), and four hundred twenty-two point thirty (422.30) of divi-  
 8 sion II in respect to revision, appeal, and jeopardy assessments shall  
 9 be applicable to corporations taxable under this division."

1 SEC. 8. This Act being deemed of immediate importance shall be  
 2 in force and effect immediately upon its passage and publication in  
 3 Correctionville News, a newspaper published at Correctionville, Iowa,  
 4 and in the Afton Star-Enterprise, a newspaper published at Afton,  
 5 Iowa, but shall not apply to tax years barred by a statute of limita-  
 6 tions at the date it becomes effective.

Approved April 25, 1957.

I hereby certify that the foregoing Act, Senate File 219, was published in Correctionville News, Correctionville, Iowa, May 2, 1957, and in the Afton Star-Enterprise, Afton, Iowa, May 2, 1957.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 212

### SALES TAX EXEMPTION TO FARMERS

H. F. 162

AN ACT to amend section four hundred twenty-two point forty-two (422.42), Code 1954, relating to the sales tax on farm chemicals and on motor vehicle fuel used in farm tractors.

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

1 SECTION 1. Section four hundred twenty-two point forty-two  
 2 (422.42) subsection three (3), Code 1954, is hereby amended by in-  
 3 serting in line eight (8) after the word "limestone" the following  
 4 words, "or materials, but not tools or equipment, which are to be used  
 5 in disease control, weed control, insect control or health promotion  
 6 of plants or livestock produced as part of agricultural production for  
 7 market,".

1 SEC. 2. Section four hundred twenty-two point forty-two (422.42)  
 2 subsection three (3), Code 1954, is further amended by striking the  
 3 period (.) at the end and inserting in lieu thereof the following words  
 4 and punctuation," or consumed in implements of husbandry engaged  
 5 in agricultural production."

This bill, having been returned by the Governor, with his objections, to the house in which it originated, and, after reconsideration, having again passed both houses by yeas and nays by a vote of two-thirds of the members of each house, has become a law this second day of May, 1957.

WILLIAM H. NICHOLAS  
*President of the Senate*

W. L. MOOTY  
*Speaker of the House*