

5 resident doctors in training at any hospital, nor to county medical  
6 examiners and deputy county medical examiners under the provisions  
7 of chapter 339 of the Code”.

Approved March 18, 1965.

## CHAPTER 115

### I.P.E.R.S. RETIREMENT BENEFITS

H. F. 550

AN ACT relating to the retirement benefits for public employees reaching the age of seventy-two (72) years.

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

- 1 SECTION 1. Section ninety-seven B point forty-eight (97B.48),  
2 Code 1962, is hereby amended as follows:  
3 1. By striking from lines one (1) and two (2) the words “Anything  
4 in this chapter to the contrary notwithstanding, should” and inserting  
5 in lieu thereof the word “Should”.  
6 2. By inserting in line eleven (11) after the word “year” the words  
7 “but after a retired member reaches the age of seventy-two (72)  
8 years, he shall be entitled to the benefits under this chapter regardless  
9 of the amount earned”.  
10 \*3. Section ninety-seven B point forty-six (97B.46), Code 1962, is  
11 hereby amended by adding the following:  
12 “A member remaining in service past the age of seventy-two (72)  
13 years shall be entitled to receive retirement benefits under this chap-  
14 ter.”

Approved May 28, 1965.

\*According to enrolled Act.

## CHAPTER 116

### VESTING OF MEMBERS OF I.P.E.R.S.

H. F. 405

AN ACT relating to the vesting of members under the Iowa public employees' retirement system.

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

- 1 SECTION 1. Section ninety-seven B point fifty-three (97B.53),  
2 Code 1962, as amended, is hereby repealed and the following enacted  
3 in lieu thereof:  
4 “Termination of employment. All rights to all benefits under the  
5 retirement system will cease upon a member's termination of employ-

6 ment with the employer prior to his retirement, other than by death,  
7 except as provided hereafter:

8 "1. Upon the termination of employment with the employer prior to  
9 retirement other than by death of a member, the accumulated contri-  
10 butions by the member at the date of such termination will be paid to  
11 such member, except as may be provided in subsection two (2), sub-  
12 section five (5) and subsection six (6) of this section.

13 "2. If the employment with the employer of a member is terminated  
14 prior to his retirement, other than by death, but after he has either  
15 *a.* completed at least eight (8) years of service, or *b.* has attained the  
16 age of fifty-five, he shall receive a monthly retirement allowance com-  
17 mencing on the first day of the month next following or coinciding  
18 with the date he attains the age of sixty-five, if he is then alive, or, if  
19 the member so elects in accordance with section ninety-seven B point  
20 forty-seven (97B.47) of the Code, commencing on the first day of any  
21 month coinciding or next following the date he attains the age of fifty-  
22 five and prior to the date he attains the age of sixty-five, and continu-  
23 ing on the first day of each month thereafter during his lifetime,  
24 provided the member does not receive prior to the date his retirement  
25 allowance is to commence a refund of accumulated contributions under  
26 any of the provisions of this chapter. The amount of each such month-  
27 ly retirement allowance shall be determined as provided in either  
28 section ninety-seven B point forty-nine (97B.49) or in section ninety-  
29 seven B point fifty (97B.50) of the Code, whichever is applicable.

30 "3. The accumulated contributions of a terminated member who is  
31 entitled to the benefits of subsection two (2) of this section shall be  
32 credited with interest, including interest dividends, under section  
33 seven (7) of chapter ninety-six (96), Acts of the 60th General Assem-  
34 bly, subsection one (1), paragraph 'a', until the deferred vested retire-  
35 ment allowance commences being paid. A terminated member shall not  
36 participate in any retirement dividends under section seven (7) of  
37 chapter ninety-six (96), Acts of the 60th General Assembly, subsec-  
38 tion one (1), paragraph 'b', determined for any period in or after  
39 which his employment is terminated. Once a deferred vested retire-  
40 ment allowance commences being paid, the terminated member will be  
41 considered a retired member and share in any dividends determined  
42 under section seven (7) of chapter ninety-six (96), Acts of the 60th  
43 General Assembly, subsection two (2).

44 "4. A member who is entitled to the benefits of subsection two (2)  
45 of this section shall have the right, prior to the commencement of his  
46 retirement allowance, to receive a refund of his accumulated contribu-  
47 tions, and in the event of the death of the member prior to the com-  
48 mencement of his retirement allowance and prior to the receipt of any  
49 such refund the benefits of subsection one (1) of section ninety-seven  
50 B point fifty-two (97B.52) of the Code shall be paid. No member shall  
51 be entitled to any refund based upon any credit for prior service as  
52 determined under the provisions of section ninety-seven B point forty-  
53 three (97B.43) of the Code or for any portion of any contribution  
54 made by an employer unless otherwise provided by this chapter.

55 "5. A member shall not be considered as having terminated his em-  
56 ployment if he accepts other employment in the state of Iowa under

57 which he is eligible to membership in the Iowa public employees' re-  
58 tirement system, within three (3) months after he has left public  
59 employment.

60 "Any member who does not withdraw his accumulated contributions  
61 upon termination of employment may at any time request the return  
62 of his accumulated contributions, but if he receives such return of  
63 contributions he shall be deemed to have waived all claims for any  
64 other benefits from the fund.

65 "6. Any member who terminates employment before he is entitled  
66 to the benefits of subsection two (2) of this section and who does not  
67 claim and receive a refund of his accumulated contributions within  
68 five (5) years of his date of termination shall, in event he makes claim  
69 for such refund more than five (5) years after his date of termination,  
70 be required to submit proof satisfactory to the commission of his  
71 entitlement to such refund, but in no case shall interest be allowed  
72 upon his accumulated contributions for any period he is not an em-  
73 ployee. The commission shall be under no obligation to maintain the  
74 accumulated contribution accounts of such former members for more  
75 than five (5) years after their dates of termination. The amounts  
76 released by cancellation of the accumulated contribution accounts of  
77 such former members shall be made a part of the retirement dividends  
78 to be allocated to members in accordance with section seven (7) of  
79 chapter ninety-six (96), Acts of the 60th General Assembly.

80 "Any person who made contributions to the abolished system who is  
81 entitled to a refund in accordance with the provisions of this chapter  
82 and who has not claimed and received such refund prior to January 1,  
83 1964, shall, in event he makes a claim for such refund after January 1,  
84 1964, be required to submit proof satisfactory to the commission of  
85 his entitlement to such refund. The commission shall be under no obli-  
86 gation to maintain the contribution accounts of such persons after Jan-  
87 uary 1, 1964. The amounts released by cancellation of the contribution  
88 accounts of such persons shall be made a part of the retirement divi-  
89 dends to be allocated to members in accordance with section seven (7)  
90 of chapter ninety-six (96), Acts of the 60th General Assembly."

1 SEC. 2. Section ninety-seven B point forty-one (97B.41), Code  
2 1962, is amended by striking subsection eight (8) and inserting the  
3 following new subsections following subsection seven (7) and renum-  
4 bering the remaining subsections:

5 "8. 'Member' names\* an individual who is a member of the retire-  
6 ment system created by this chapter as defined in sections ninety-seven  
7 B point forty-two (97B.42) and ninety-seven B point forty-three  
8 (97B.43) of the Code.

9 "9. 'Active member' with respect to service after July 4, 1953, at  
10 the end of a year means a member who made contributions to the  
11 system at any time during the year and who, as of December 31 of  
12 the current year,

13 "a. had not received or applied for a refund of his accumulated con-  
14 tributions for withdrawal or death,

15 "b. had not terminated employment and applied for a deferred  
16 vested retirement allowance, and

\*According to enrolled Act.

17 "c. had not retired and commenced receiving a retirement allow-  
18 ance.

19 "10. 'Inactive member' with respect to future service means a mem-  
20 ber who at the end of a year had not made any contributions during  
21 the current year and who has not received a refund of his accumu-  
22 lated contributions.

23 "11. 'Vested member' means a member who had terminated employ-  
24 ment after having either *a.* completed at least eight (8) years of  
25 service, or *b.* attained the age of fifty-five.

26 "12. 'Retired member' means a member who had applied for and  
27 commenced receiving his retirement allowance."

1 SEC. 3. Section ninety-seven B point forty-one (97B.41), Code  
2 1962, subsection ten (10) is amended by inserting in line three (3)  
3 of paragraph "d" after the word "teachers" the words "under regular  
4 contract, interim teachers or substitute teachers,".

1 SEC. 4. Section ninety-seven B point forty-two (97B.42), Code  
2 1962, is amended by inserting in line twelve (12) after the word "posi-  
3 tions" the words "and individuals who are students and who devote  
4 their time and efforts chiefly to their studies, rather than to incidental  
5 employment".

6 Further amend said section by striking from lines thirteen (13) and  
7 fourteen (14) the words "of the month following the month".

8 Further amend said section by striking in line twenty-seven (27)  
9 after the word "employment" the remainder of the line and lines  
10 twenty-eight (28) to thirty-six (36), inclusive.

1 SEC. 5. Chapter ninety-six (96), Acts of the 60th General Assem-  
2 bly is amended by adding to section one (1) the following:

3 "c. Remuneration paid for services that do not equal or exceed the  
4 sum of three hundred (300) dollars in any calendar quarter, however,  
5 the membership of such individual shall not be considered terminated  
6 as long as the relationship of employer and employee exists."

7 Further amend said chapter ninety-six (96) by striking from sec-  
8 tion seven (7) lines thirty-eight (38) to forty-two (42), inclusive.

9 Further amend said chapter ninety-six (96), section seven (7) by  
10 inserting in line seven (7) after the word "active" the words "and  
11 vested".

12 Further amend said chapter ninety-six (96), section seven (7) by  
13 inserting in line twelve (12) after the word "active" the words "and  
14 vested".

15 Further amend said chapter ninety-six (96), section seven (7) by  
16 inserting in line twenty-five (25) after the word "active" the words  
17 "and vested".

18 Further amend said chapter ninety-six (96), section seven (7) by  
19 inserting in line forty-three (43) after the word "dividends" the  
20 words "to active members".

21 Further amend said chapter ninety-six (96), section seven (7) by  
22 inserting in line ninety (90) before the word "dividends" the word  
23 "retirement".

1 SEC. 6. Any member whose employment is terminated after he has  
2 accumulated five (5) or more years of employment, either under the

3 provisions of this chapter or as a result of prior service credits, may  
 4 elect to leave his accumulated contributions in the retirement fund.  
 5 In the event he returns to public employment at any time within five  
 6 (5) years after this termination of employment, he shall be entitled  
 7 to resume membership in the system with the same credits for prior  
 8 service and accumulated contributions that he had earned when his  
 9 original employment was terminated. No interest shall be credited on  
 10 his accumulated contributions nor on his employer's accumulated con-  
 11 tributions during the period from the time of his termination of  
 12 employment to his resumption of employment.

13 Any member who has resumed employment under the provisions of  
 14 this subsection shall not be eligible for any second period of absence  
 15 from membership as a result of termination of service until he shall  
 16 have been employed for a period of five (5) years or more from the  
 17 date of resumption of employment.

Approved June 7, 1965.

## CHAPTER 117

### CIGARETTE TAX

H. F. 680

AN ACT to increase the tax imposed on cigarettes.

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

1 SECTION 1. Section six (6) of chapter five (5), Acts of the Six-  
 2 tieth General Assembly, is hereby repealed.

1 SEC. 2. Section ninety-eight point six (98.6), Code 1962, is hereby  
 2 amended by striking lines six (6) through eleven (11) of subsection  
 3 one (1) of such section and inserting in lieu thereof the following:

4 "Class A. On cigarettes weighing not more than three (3) pounds  
 5 per thousand, four (4) mills on each such cigarette.

6 "Class B. On cigarettes weighing more than three (3) pounds per  
 7 thousand, five (5) mills on each such cigarette."

1 SEC. 3. Any licensed distributor, or permit holder having in his  
 2 possession on July 1, 1965, or thereafter, any cigarettes for the pur-  
 3 pose of distribution or sale, upon which the full amount of the tax  
 4 imposed by this Act has not been paid, shall make a return to the state  
 5 tax commission listing the entire amount of such cigarettes on hand,  
 6 the amount of tax which has been paid upon such cigarettes under the  
 7 provisions of chapter ninety-eight (98) of the Code, as amended by  
 8 chapter five (5), Acts of the Sixtieth General Assembly, and the  
 9 amount of additional tax due upon such cigarettes as provided by the  
 10 provisions of this Act. The state tax commission shall have the power  
 11 to prescribe rules and regulations providing for the collection of such  
 12 additional tax, either through the affixing of additional stamps or  
 13 additional meter impressions, or by the collection of the amount due  
 14 in cash.