

10 contract. The deductions shall be made in the manner which will  
 11 qualify the annuity premiums for the benefit afforded under section  
 12 four hundred three 'b' (403b) of the federal internal revenue code and  
 13 amendments thereto. The employee's rights under such annuity con-  
 14 tract shall be nonforfeitable except for the failure to pay premiums."

Approved May 28, 1965.

---

CHAPTER 253  
 SCHOOL SITE TAX  
 S. F. 269

AN ACT to amend chapter two hundred ninety-seven (297), Code 1962, relating to school site tax.

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

1 SECTION 1. Section two hundred ninety-seven point five (297.5),  
 2 Code 1962, is hereby amended by striking all of lines one (1) and two  
 3 (2) and line three (3) to and including the word "city", and substitut-  
 4 ing in lieu thereof the following: "The directors in any high school  
 5 district maintaining a program kindergarten through grade twelve  
 6 (12) and having a total enrollment of 600 or more".

Approved May 25, 1965.

---

CHAPTER 254  
 SPECIAL SCHOOLHOUSE TAX  
 S. F. 255

AN ACT relating to special levies on schoolhouse tax.

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

1 SECTION 1. Section two hundred ninety-eight point nine (298.9),  
 2 Code 1962, is amended by adding thereto the following:  
 3 "If the certification is so filed prior to the first day of October, said  
 4 annual levy shall begin with the tax levy of the year of filing. If the  
 5 certification is filed after the first day of October in any year, such  
 6 levy shall begin with the levy of the calendar year succeeding the year  
 7 of the filing of such certification."

Approved April 30, 1965.