

## CHAPTER 349

## SCHOOL DISTRICT ON INCOME TAX RETURN

H. F. 271

AN ACT to require a statement of the taxpayer's resident school district on his state income tax return.

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

1 SECTION 1. Section four hundred twenty-two point twenty-one  
2 (422.21), Code 1962, is amended by adding at the end thereof the  
3 following paragraph:

4 "A space shall be provided by the tax commission, on the prescribed  
5 income tax form, wherein the taxpayer shall enter the name of the  
6 school district of his residence. Such place shall be indicated by promi-  
7 nent type. A nonresident taxpayer shall so indicate. If such informa-  
8 tion is not supplied on the tax return it shall not be deemed as an  
9 incompleated return."

Approved June 2, 1965.

## CHAPTER 350

## CORPORATION TAX

S. F. 605

AN ACT to increase the rates of state corporation income tax.

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

1 SECTION 1. Section four hundred twenty-two point thirty-three  
2 (422.33), Code 1962, is hereby amended by striking the word "three"  
3 (3) in line six (6), and substituting in lieu thereof the word "four"  
4 (4).

1 SEC. 2. The provisions of this Act shall become effective as to  
2 returns made upon income earned during the calendar year 1965, or  
3 as to any returns made for a fiscal year beginning after January 1,  
4 1965.

Approved June 3, 1965.

## CHAPTER 351

## SALES TAX ON HOTELS AND MOTELS

H. F. 668

AN ACT relating to sales tax.

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

1 SECTION 1. Section four hundred twenty-two point forty-three  
2 (422.43), Code 1962, is hereby amended by inserting the following  
3 new paragraph after the third (3rd) paragraph thereof: