

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: