

3 lication in The Washington Evening Journal, a newspaper published  
4 in Washington, Iowa, and in The Clinton Herald, a newspaper pub-  
5 lished in Clinton, Iowa.

Approved February 13, 1970.

I hereby certify that the foregoing Act, Senate File 1088, was published in The Washington Evening Journal, Washington, Iowa, February 17, 1970, and in The Clinton Herald, Clinton, Iowa, February 18, 1970.

MELVIN D. SYNHORST, *Secretary of State*

## CHAPTER 1199

### INCOME AND BUSINESS TAX

#### S. F. 1182

AN ACT relating to state personal net income tax and state business tax on corporations.

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

1 SECTION 1. Section four hundred twenty-two point four (422.4),  
2 subsection seventeen (17), Code 1966, as amended by chapter three  
3 hundred forty-five (345), section one (1), Acts of the Sixty-second  
4 General Assembly, is hereby amended by striking lines one (1)  
5 through four (4), inclusive, and inserting in lieu thereof the follow-  
6 ing:

7 " 'Internal Revenue Code of 1954' means the Internal Revenue  
8 Code of 1954, as amended to and including January 1, 1970."

1 SEC. 2. Section four hundred twenty-two point thirty-two (422.32),  
2 subsection four (4), Code 1966, as amended by chapter three hundred  
3 forty-five (345), section two (2), Acts of the Sixty-second General  
4 Assembly, is hereby amended by striking lines one (1) through three  
5 (3), inclusive, and inserting in lieu thereof the following:

6 " 'Internal Revenue Code of 1954' means the Internal Revenue Code  
7 of 1954, as amended to and including January 1, 1970."

1 SEC. 3. This Act being deemed of immediate importance shall  
2 be in full force and effect from and after its final approval and publi-  
3 cation in the Waterloo Daily Courier, a newspaper published at Water-  
4 loo, Iowa, and the Eldora Herald-Ledger, a newspaper published at  
5 Eldora, Iowa.

Approved February 20, 1970.

I hereby certify that the foregoing Act, Senate File 1182, was published in the Waterloo Daily Courier, Waterloo, Iowa, March 2, 1970, and in the Eldora Herald-Ledger, Eldora, Iowa, February 24, 1970.

MELVIN D. SYNHORST, *Secretary of State*.