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c. Old-age benefits under title II of the Social Security Act (42 USC, chapter 7), as amended, or similar retirement payments under any Act of Congress; provided that the commission shall withhold payments under this chapter if it has reason to believe a claimant is entitled to benefits under title II of the Social Security Act of the United States or any similar payments under any other Act of Congress, until such time as the claimant files with the commission satisfactory evidence that he is not entitled to such benefits;

d. Benefits paid as retirement pay or as private pension.

Provided, that if such remuneration is less than the benefits which would otherwise be due under this chapter, he shall be entitled to receive for such week, if otherwise eligible, benefits reduced by the amount of such remuneration. Provided further, if benefits were paid for any week under this chapter for a period when benefits, remuneration or compensation under paragraphs "a", "b", "c", or "d", of this subsection were paid on a retroactive basis for the same period, or any part thereof, the commission shall recover any such excess amount of benefits paid by the commission for such period, and no employer's account shall be charged with benefits so paid, provided further, however, that retirement pay or compensation for serviceconnected disabilities or pensions and compensation for accrued leave based on military service, by the beneficiary, with the armed forces of the United States, irrespective of the amount of the benefit, shall in no way disqualify any individual, otherwise qualified, from any of the benefits contemplated herein.

1 This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Lee 3 Town News, a newspaper published in Des Moines, Iowa, and in The Anamosa Eureka, a newspaper published in Anamosa, Iowa.

Approved February 12, 1971.

I hereby certify that the foregoing Act, Senate File 70, was published in the Lee Town News, Des Moines, Iowa, February 25, 1971, and in The Anamosa Eureka, Anamosa, Iowa, February 25, 1971.

MELVIN D. SYNHORST, Secretary of State.

## CHAPTER 115

## PEACE OFFICERS' RETIREMENT

S. F. 402

AN ACT relating to benefits under the peace officers' retirement system.

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

Section ninety-seven A point six (97A.6), subsection 2 five (5), Code 1971, is amended as follows: 3 5. Accidental disability benefit. Upon application of a member in service or of the commissioner of public safety, any member who has become totally and permanently incapacitated for duty as the 5 natural and proximate result of an [accident] injury, disease, or expo-

sure occurring or aggravated while in the actual performance of duty

at some definite time and place shall be retired by the board of trustees, provided, that the medical board shall certify that such member 9 10 is mentally or physically incapacitated for further performance of duty, that such incapacity is likely to be permanent and that such 11 12 member should be retired.

Should a member in service become incapacitated for duty as a natural and proximate result of an injury, disease, or exposure incurred or aggravated while in the actual performance of duty at some definite time or place, he shall, upon being found to be temporarily incapacitated following an examination by the board of trustees, be entitled to receive his fixed pay and allowances until reexamined by the board and found to be fully recovered or permanently disabled.

Disease under this section shall mean heart disease or any disease 20 of the lungs or respiratory tract and shall be presumed to have been 22 contracted while on active duty as a result of strain, exposure, or the 23 inhalation of noxious fumes, poison, or gases.

1 Chapter ninety-seven A (97A), Code 1971, is amended by  $\bar{\mathbf{2}}$ adding the following new section:

 $\bar{3}$ "Hospitalization and medical attention. The board of trustees shall 4 provide hospital, nursing, and medical attention for the members in 5 service when injured while in the performance of their duties. 6 cost of hospital, nursing, and medical attention shall be paid out of the expense fund. However, any amounts received by the injured 7 8 person under the workmen's compensation law of the state, or from 9 any other source for such specific purposes, shall be deducted from the 10 amount paid by the board of trustees provisions of this section."

Approved May 27, 1971.

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## CHAPTER 116†

## TAX ON CIGARETTES

H. F. 177

AN ACT to increase the tax on cigarettes.

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

- SECTION 1. Section ninety-eight point six (98.6), subsection one 2 (1), Code 1971, is amended as follows:
- 3 1. There is hereby levied, assessed, and imposed, and shall be collected and paid to the department, the following taxes on all cigarettes 4 5 used or otherwise disposed of in this state for any purpose whatso-6 ever:
- 7 Class A. On cigarettes weighing not more than three pounds per thousand, six and one-half mills on each such cigarette. 8
- 9 Class B. On cigarettes weighing more than three pounds per thou-10 sand, seven and one-half mills on each such cigarette.
- This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Newton

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.