

Reported Recommending.....  
Ind. Postponed.....  
Passed House.....  
Failed to Pass House.....  
Passed Senate.....  
Failed to Pass Senate.....

Senate File 22

January 19, 1943.  
Passed on File.

By MOWRY.

## A BILL FOR

An Act to amend section six thousand nine hundred forty-three and fifty-seven thousandths (6943.057), Code, 1939, by striking therefrom paragraph eight (8) referring to false or fraudulent returns of income, corporation, and sales tax, and providing for a substitute therefor pertaining to the penalty for making such false return and to amend section six thousand nine hundred forty-three and forty-five thousandths (6943.045), Code, 1939, pertaining to the making of an income tax return by every individual, to amend section six thousand nine hundred forty-three and forty-six thousandths (6943.046), Code, 1939, pertaining to the making of an income tax return by every fiduciary and to amend section six thousand nine hundred forty-three and sixty-eight thousandths (6943.608), Code, 1939, pertaining to the making of a corporation tax return by every corporation.

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

1 Section 1. Amend section six thousand nine hundred  
2 forty-three and forty-five thousandths (6943.045), Code, 1939,  
3 by adding and inserting after the word "make" in line seven (7)  
4 the following words "and sign" and by striking from line eight  
5 (8) of said section the words "under oath".

1 Sec. 2. Amend section six thousand nine hundred forty-  
2 three and forty-six thousandths (6943.046), Code, 1939, by  
3 inserting after the word "make" in line three (3) the words:

4 “and sign” and by striking from line three (3) of said section the word  
5 “under” and by striking from line four (4) of said section  
6 the word “oath”.

1 Sec. 3. Amend section six thousand nine hundred forty-  
2 three and sixty-eight thousandths (6943.068), Code, 1939, by  
3 striking the words “sworn to” in line two (2) of said section  
4 and inserting in lieu thereof the word “signed”.

1 Sec. 4. That paragraph eight (8) of section six thou-  
2 sand nine hundred forty-three and fifty-seven thousandths  
3 (6943.057), Code, 1939, be and the same is hereby repealed  
4 and the following is enacted in lieu thereof:

5 “8. Any person required to make, render, or sign any  
6 return or supplemental return, who makes any false or fraudu-  
7 lent return, with intent to defeat or evade the assessment  
8 required by law to be made, shall be guilty of the crime of  
9 perjury and shall upon conviction for each such offense be  
10 punished by imprisonment in the penitentiary for any term  
11 not more than ten years.”

1 Sec. 5. This act being deemed of immediate importance,  
2 shall be in full force and effect from and after its publica-  
3 tion in the Newton Daily News, a newspaper published at  
4 Newton, Iowa, and the Red Oak Express, a newspaper published at  
5 Red Oak, Iowa.