

April 28, 1955.

By WAYS AND MEANS COMMITTEE.

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Passed House, Date.....

Vote: Ayes..... Nays.....

Approved .....

## A BILL FOR

An Act to provide clarifying amendments to sections four hundred twenty-two point thirteen (422.13) and four hundred twenty-two point forty-three (422.43), Code 1954, by amending House File five hundred twenty-two (522), Acts of the Fifty-sixth General Assembly, relating to the income, sales and use taxes providing funds for the general fund of the state for the biennium beginning July 1, 1955, and ending June 30, 1957.

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

1 Section 1. House File five hundred twenty-two (522), Acts  
2 of the Fifty-sixth General Assembly, is amended by striking lines  
3 twelve (12), thirteen (13) and fourteen (14) of section two  
4 (2) thereof, and by inserting in lieu thereof: "By adding  
5 thereto the following subsection: 'Provided, also, that every  
6 individual having a gross income of twenty-five hundred dollars  
7 a year or over, shall file a return.'"

1 Sec. 2. House File five hundred twenty-two (522), Acts  
2 of the Fifty-sixth General Assembly, is amended by striking the  
3 last sentence in section seven (7) and adding in lieu thereof:  
4 "All revenues derived from said additional tax of one-half (1/2)  
5 per cent shall remain a part of the general fund notwithstanding

6 the provisions of section 312.1."

1 Sec. 3. House File five hundred twenty-two (522), Acts  
2 of the Fifty-sixth General Assembly, is amended by striking  
3 from line two (2) of section twelve (12) the word "tax" and  
4 inserting in lieu thereof the word "legislation".

1 Amend Senate File 456 by adding the following new section:  
2 "This Act being deemed of immediate importance shall be in  
3 full force and effect from and after publication in the Sac Sun, a  
4 newspaper published at Sac City, Iowa, and the Ogden Reporter,  
5 a newspaper published at Ogden, Iowa."

Filed and adopted  
April 28, 1955.

By LUCAS.

1 Amend Senate File 456 by adding the following new sections:  
2 "House File five hundred twenty-two (522), Acts of the Fifty-  
3 sixth General Assembly is amended by adding the following new  
4 sections:  
5 'The additional one half percent ( $\frac{1}{2}\%$ ) of sales tax shall not  
6 apply to the gross receipts from sales of tangible personal property  
7 used for the performance of a building or construction contract  
8 executed prior to the effective date of this Act.  
9 'The additional one half percent ( $\frac{1}{2}\%$ ) of use tax shall not  
10 apply to the gross receipts from sales of tangible personal property  
11 used for the performance of a building or construction contract  
12 executed prior to the effective date of this Act.'"

Filed and adopted  
April 29, 1955.

By VEST.