

February 14, 1957.  
Ways and Means  
Committee.

**House File 293**  
By CARSON, MAGGERT, JOHNS, FROMMELT,  
SWISHER, REPPERT and PAUL.  
(Miller)

Passed House, Date..... Passed Senate, Date.....  
Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....  
Approved.....

## A BILL FOR

An Act to repeal section ninety-seven B point thirteen (97B.13), Code 1954, and to amend chapter two hundred eight (208), Acts of the Fifty-sixth General Assembly, relating to deduction of certain taxes for Iowa income tax purposes.

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

1 Section 1. Chapter two hundred eight (208), Acts of the  
2 Fifty-sixth General Assembly, is hereby amended by striking  
3 lines fourteen (14) through twenty-two (22) of section eight  
4 (8) and inserting in lieu thereof the following: "b. Add the  
5 amount of federal income, Federal Insurance Contribution Act,  
6 Federal Railroad Retirement Act, federal self-employment, and  
7 Iowa Public Employees' Retirement System taxes applicable to  
8 the tax year for which said taxable income is being computed;  
9 also any of such taxes paid during said tax year with respect  
10 to any prior tax year and for which a deduction for Iowa  
11 income tax purposes was not previously allowed or allowable  
12 under the method of accounting of the taxpayer."

1 Sec. 2. This provision shall be effective for all tax  
2 years commencing after December 31, 1956.

1 Sec. 3. Section ninety-seven B point thirteen (97B.13),  
2 Code 1954, is hereby repealed.

### EXPLANATION OF HOUSE FILE 293

This bill allows deduction for social security and Railroad Retirement Act taxes, as was formerly allowed under the Iowa income tax law; also the tax required to be with-

held from public employees for their retirement systems. Under the present Iowa law there is much confusion over the fact that social security taxes are NOT federal income taxes, and a large number of taxpayers have been deducting both. The bill will avoid this confusion altogether and allow a deduction for taxes required to be withheld, both income and social security type.