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State of Iowa

1959

IOWA DEPARTMENTAL RULES

JANUARY

1959

SUPPLEMENT

Containing

The permanent rules and regulations of general application promulgated by
the state departments from July 1, 1958 to January 1, 1959



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PREFACE

This volume is published in compliance with section 14.3 (7) of the Code. The rules of the various boards and departments are arranged in alphabetical order, using the names of the departments in general use.

Not all of the rules and regulations promulgated by the state departments have been included. The Act specifies "permanent" rules of "general application." Where rules have been omitted by the editor there is a notation indicating where such rules may be obtained.

January, 1959

THE EDITOR

PUBLICATION OF DEPARTMENTAL RULES

Section 14.3 of the Code, subsection 7, requires the Code Editor to:

Prepare the manuscript copy, and cause to be printed by the state superintendent of printing in each year in which a Code is published, a volume which shall contain the permanent rules and regulations of general application, promulgated by each state board, commission, bureau, division or department, other than a court, having statewide jurisdiction and authority to make such rules. The code editor may omit from said volume all rules and regulations applying to professional and regulatory examining and licensing provisions and any rules and regulations of limited application. The code editor may make reference in the volume as to where said omitted rules and regulations may be procured.

"This volume shall be known as the Iowa departmental rules and any rule printed therein may be cited as.....I.D.R.....giving the year of publication and the page where the particular rule, by number, may be found.

The code editor may provide cumulative, semiannual supplements for insertion in the latest published volume and a place shall be provided in the binding of said volume for insertion of such supplements."

IOWA
DEPARTMENTAL RULES
JANUARY 1959

BOARD OF ACCOUNTANCY

[Filed August 11, 1958]

Pursuant to authority vested in this board by section 116.2, Code of Iowa, the following addition to Rule 26 of the Rules and Regulations appearing on pages four (4) and five (5) of 1958 I.D.R. is hereby adopted:

13. A member shall not permit his name to be associated with statements purporting to show financial position or results of operations in such a manner as to imply that he is acting as an independent public accountant unless he shall: (1) Express an unqualified opinion, or (2) express a qualified opinion, or (3) disclaim an opinion on the statements taken as a whole and indicate clearly his reasons therefor, or (4) when unaudited financial statements are presented on his stationery without his comments, disclose prominently on each page of the financial statements that they were not audited.

[Filed December 15, 1958]

Pursuant to authority vested in the state board of accountancy that Rules and Regulations appearing at 1958 I.D.R. page one (1) are amended as follows:

By deleting all of Section 10, Partnerships, after the word "if" in line four (4) and inserting the following in lieu thereof:

it fulfills the following requirements:

1. All partners holding a valid and unrevoked

certificate as a Certified Public Accountant, or an equivalent thereof, issued under the laws of any state or territory of the United States or the District of Columbia, or one issued by the governmental authority of a foreign nation; and

2. All partners resident in each office of the firm, wherever located, which undertakes to practice accountancy in Iowa are the holders of certificates as Certified Public Accountants granted under the laws of this state and have received certificates to practice from the Iowa Board of Accountancy; and

3. All partners, wherever located, having supervisory or other direct responsibility for audits and reports issued by such offices described in Paragraph 2 above are the holders of certificates as Certified Public Accountants granted under the laws of this state and have certificates to practice from the Iowa Board of Accountancy.

Any partnership may use the designation of and practice as public accountants under a firm name in this state, only if all the members of such partnership are duly registered as public accountants or certified public accountants, and have received certificates to practice as such from the Iowa Board of Accountancy.

CONSERVATION COMMISSION

ADMINISTRATIVE ORDER NO. 260

[Filed November 6, 1958]

The State Conservation Commission on its own motion, does hereby order and declare that under and pursuant to the power of said section 109.39, Code of Iowa 1958, aforesaid, that the following schedule of seasons, catch limits, bag

limits, possession limits and size limits shall be in effect for the following lakes:

Little Spirit Lake.....	Dickinson County
Iowa Lake	Emmet County
Tuttle (Okamanpedan) Lake.....	Emmet County
Burt (Swag) Lake.....	Kossuth County
Iowa Lake	Osceola County

Kind of Fish	Open Season	Daily Catch Limit	Possession Limit*	Minimum Length
Walleyed Pike	Saturday preceding May 15 to Feb. 15	6	6	None
Northern Pike or Pickerel	Saturday preceding May 15 to Feb. 15	3	3	None
Sunfish	No closed season	15	30	None
White Bass	No closed season	15	30	None
Catfish	Saturday preceding May 15 to Feb. 15	16	16	None
Small and Large Mouthed Black Bass	Saturday preceding May 30 to Nov. 30	5	5	None
Perch	No closed season	15	30	None
Crappies	No closed season	15	30	None
Bullheads, Carp	No closed season	None	None	None
Suckers, Redhorse	No closed season	None	None	None
Sheepshead, Buffalo	No closed season	None	None	None
Burbot, Dogfish, Garfish and Quillback	No closed season	None	None	None

* Not to exceed more than thirty (30) fish of all kinds in the aggregate except that the aggregate possession limit shall not apply to fish named in this table on which there is no daily catch limit.

This order shall become effective as of January 1, 1959.

This Administrative Order supersedes Administrative Order No. 208, as it effects these lakes.

ADMINISTRATIVE ORDER NO. 261

[Filed November 6, 1958]

The state conservation commission on its own motion does hereby order and declare under and pursuant to the power and authority of section 111.4, aforesaid, that for the period beginning on the 1st day of December, 1958, and ending on the 30th day of June, 1959, the following rules and regulations pertaining to the building or erection of fishing shelters for non-commercial purposes shall apply to all such buildings or structures placed on or over state-owned lands or waters under the jurisdiction of the state conservation commission:

1. A permit, for which no charge or fee will be made, must be secured from the state conservation commission for the erection of all buildings or structures used as fishing shelters on or over state-owned lands or waters.
2. All such buildings must be of a type and made from materials approved by the state conservation commission.
3. The permit number must be painted legibly in a color contrasting to the background on all sides of the shelter in numerals at least six (6) inches high.
4. Failure to remove the building or structure and/or materials used in its construction from state-owned property on or before February 20, 1959, shall be deemed just

cause for prosecution as provided for in Section 111.4, Chapter 111, Code of Iowa 1958.

5. Information containing the name and address of owner must be placed on door of shelter in a legible and durable manner.
6. Structures may not be locked when in use.

ADMINISTRATIVE ORDER NO. 262

[Filed December 15, 1958]

The State Conservation Commission, on its own motion does hereby order and declare under and pursuant to the power and authority of sections 109.39 and 109.100, Chapter 109, Code of Iowa 1958, aforesaid, that all state waters shall be closed to the taking of mussels, except that mussels may be taken from the following streams during the dates designated for each stream:

- Mississippi River—entire length—June 15, 1959 to June 19, 1960.
 Missouri River—entire length—June 15, 1959 to June 15, 1960.
 Des Moines River—entire length, except (a) that portion of the East fork from the bridge of Highway No. 3 at Dakota City to the junction known as the "Forks" in Section 19 of Beaver Township, in Humboldt County and (b) the Des Moines River from the bridge at Kalo in Section 17, Otho Township, Webster County to the bridge at Lehigh in Section 12, Burnside Township, Webster County—June 15, 1959 to November 30, 1959.

Cedar River—entire length, except that portion of the river from the power dam at Charles City in Floyd County to the power dam in Nashua in Chickasaw County—June 15, 1959 to November 30, 1959.

Iowa River—entire length, except (a) that portion of the river from the dam at Steamboat Rock in Hardin County to the bridge on Highway No. 57 in Hardin County east of Eldora and (b) from the bridge on Highway No. 14 in Marshalltown to the west Tama County line—June 15, 1959 to November 30, 1959.

Wapsipinicon River—entire length, except that portion of the river from the dam in Inde-

pendence in Buchanan County to the dam at Quasqueton in Buchanan County—June 15, 1959 to November 30, 1959.

Turkey River—entire length, except that portion of the river from the town of Elgin in Fayette County to the state dam at Elkader in Clayton County—June 15, 1959 to November 30, 1959.

Shellrock River—entire length, except that portion of the stream from the bridge on Highway No. 14 at Greene in Butler County to the dam at Heery Woods State Park near Clarksville in Butler County—June 15, 1959 to November 30, 1959.

STATE DEPARTMENT OF HEALTH

Rules and Regulations of the department of health are hereby amended as follows:

1. Amend 1958 I.D.R. 138 by striking from section 12.2 all of paragraph o.

2. Amend Rules and Regulations on Custodial Homes as filed October 30, 1957, by striking from Division IV. Section 11.2, all of paragraph o.

REGENTS, STATE BOARD OF

[Filed December 17, 1958]

Pursuant to the authority conferred in section 262.9 (3) Code of Iowa, 1958, Rules and Regulations of the State Board of Regents under the title "Admission Requirements of the State University of Iowa, Iowa State College of Agriculture and Mechanic Arts, and Iowa State Teachers College" as they appear on pages 373, 374, 375, 376, 377, 378, 379, 380, 381, 382 and 383 and preceding the heading, "State Hygienic (Bacteriological) Laboratory" on page 384, Iowa Departmental Rules, 1958, are rescinded effective June 1, 1959 and the following adopted in lieu thereof:

ADMISSION REQUIREMENTS OF THE STATE UNIVERSITY OF IOWA, THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS, AND THE IOWA STATE TEACHERS COLLEGE

The State Board of Regents has adopted the following regulations governing admission of students to the three institutions:

I. Regulations common to the three institutions.

II. Supplemental specific regulations for each institution.

In addition each institution is expected to carry such other information in its catalog as is necessary to make the admissions process operate within the framework of these regulations.

Amendments and changes in these regulations normally are proposed by the institutions to the Iowa Committee on Secondary Schools and College Relations, which examines the proposals

and makes specific recommendations to the State Board of Regents, empowered by law to establish the admissions requirements.

I. Regulations common to the three institutions

A. ADMISSION OF FRESHMAN STUDENTS

A student desiring admission must meet the requirements in this section and also any specific requirements for the curriculum, school, or college of his choice.

He must submit a formal application for admission and must have the secondary school provide a certificate of high school credits, including a complete statement of the applicant's high school record, rank in class, scores on standardized tests, and certification of high school graduation. The applicant must also submit any other evidence such as a certificate of health that may be required by the individual institution of higher learning.

1. A graduate of an approved Iowa high school who has the proper subject-matter background, who is in the upper one-half of his graduating class and who meets specific curricular requirements will generally be admitted upon certification of graduation, if he applies for admission.

A candidate who is not in the upper one-half of his graduating class may be required to take special examinations and may after a review of his entire record and at the discretion of the Admission Officers: (1) be admitted unconditionally, (2) be admitted on probation, (3) be required to enroll for a tryout period during a

preceding summer session, or (4) be denied admission.

2. *A graduate of an accredited high school in another state* must meet at least the same standards as a graduate of an Iowa high school. The options for admission by probation or tryout enrollment may not be open to these students. Each college reserves the right to demand higher standards from graduates of out-of-state high schools.

3. *A graduate of a nonapproved high school* must submit all data as required above and in addition must take examinations which will demonstrate his general competence* to do successful college work.

4. *An applicant who is not a high school graduate* must submit all data required above in-so-far as it exists and must take examinations to demonstrate general competence* to do college work. Evidence of specific competence for admission to a given curriculum will also be required.

B. ADMISSION OF UNDERGRADUATE STUDENTS BY TRANSFER FROM OTHER COLLEGES

1. *Students from accredited colleges and universities.* Transcripts of record are given full value if coming from colleges or universities accredited by the North Central Association of Colleges and Secondary Schools or similar regional associations. For schools not regionally accredited the recommendations contained in the current issue of the *Report of Credit Given by Educational Institutions* published by the American Association of Collegiate Registrars and Admission Officers will be followed.

a. Each applicant shall submit an official transcript bearing the original seal and signature of the official in charge of records from each college or university which the student has attended previously. The student will also submit any other records or letters which the college may require to support his application for admission.

b. A transfer applicant shall be expected to have maintained a "C" average (2.00 based on an "A" grade being 4 points) for all college work previously attempted and not be under suspension from the last college attended. Students who are not residents of Iowa may be expected to have maintained a 2.25 grade index.

c. A student who is below the above standard may be permitted to take entrance

examinations. If the applicant successfully completes the examinations he may be admitted on probation.

d. In general transfer applicants under academic suspension from the last college attended will not be considered for admission during the period of suspension or if for an indefinite period, until six months have passed since the last date of attendance. When eligible for consideration the applicant will be considered as in "c" above.

e. A transfer applicant under disciplinary suspension will not be considered for admission until a clearance and a statement of the reason for suspension is filed from the previous college. When it becomes proper to consider an application from a student under suspension, the college must take into account the fact of the previous suspension in consideration of the application. Applicants granted admission under these circumstances will always be on probation and his admission subject to cancellation.

f. Applicants for admission by transfer who do not meet the standards may be denied.

g. Transfer credit from a junior college will not be accepted if that credit is earned after the total number of hours of credit accumulated by the student at all institutions attended exceeds one half the number of hours needed for the earning of a baccalaureate degree.

2. *Students from nonaccredited colleges.* A college may refuse to recognize credit from a nonaccredited college or may admit the applicant on a provisional basis and provide a means for the validation of some or all of the credit. The validation period shall not be less than one semester and will ordinarily be a full academic year. The college will specify to the student the terms of the validation process at the time of provisional admission. Each student from a nonaccredited college will be considered on his merits and his admission or rejection is at the discretion of the admissions officer.

C. APPLICATION DEADLINES

Applicants for admission must submit the required applications for admission and the necessary official transcripts and other required documents to the admissions officer of the appropriate college at least ten days prior to the beginning of orientation for the session for which the student is applying. Applications for admission from students who are required to take entrance examinations will not be considered unless the examinations can be completed at least five days before the beginning of orientation. This regulation may be waived by the admissions officer only for adequate reasons.

This regulation does not apply to the Colleges of Medicine and Dentistry at the University and the Division of Veterinary Medicine at the Iowa

* Examinations for the determination of general competence to do college work are determined by the Iowa Committee on Secondary School and College Relations and are comparable for all three state institutions. Competence established at one is acceptable at all three, but due to different specific curricular requirements, does not guarantee admission to either of the other two.

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State College. Regulations applying to these are given in the following sections. IIA2; IIA6; IIB1e.

All new undergraduate students must complete the Iowa College Scholarship and Placement Tests or the equivalent as determined by the admissions officer before the beginning of orientation for the session in which the student first registers.

D. CLASSIFICATIONS OF RESIDENTS AND NON-RESIDENTS FOR ADMISSION AND FEE PURPOSES

1. General

Students enrolling at one of the three state institutions shall be classified as Resident or Nonresident for admission, fee and tuition purposes by the Registrar. The decision shall be based upon information furnished by the student and all other relevant information. The Registrar is authorized to require such written documents, affidavits, verifications, or other evidence as are deemed necessary to establish the domicile of a student, including proof of emancipation, adoption, award of custody, or appointment of a guardian. The burden of establishing that a student is exempt from paying the nonresident fee is upon the student.

For purposes of resident and nonresident classifications, the word "parents" as herein used shall include legal guardians or others standing in loco parentis in all cases where lawful custody of any applicant for admission has been awarded to persons other than actual parents.

2. Residence for Tuition Purposes

Regulations regarding residence for admission, fee and tuition payment are generally divided into two categories—those that apply to students who are minors and those that apply to students who are over twenty-one years of age. The requirements in these categories are different. Domicile within the state means adoption of the state as a fixed permanent home and involves personal presence within the state. The two categories are discussed in more detail below.

3. Students Who Are Minors

The residence of a minor shall follow that of the parents at all times, except in extremely rare cases where emancipation can be proved beyond question. The residence of the father during his life, and after his death, the residence of the mother, is the residence of the unmarried or unemancipated minor; but if the father and the mother have separate places of residence, the minor takes the residence of the parent with whom he lives or to whom he has been assigned by court order. The parents of a minor will be considered residents of Iowa if they have had a domicile within the state for six months immediately prior to the date of the minor's enrollment at one of the three state institutions.

A minor student whose parents move their residence from Iowa to a location outside of

Iowa shall be considered to be a nonresident after six months from the date of the parents' removal from the state.

In the event that the fact of nonresident emancipation is established, the emancipated minor assumes all of the responsibilities of an adult and must establish residence for tuition purposes by maintaining his residence within the state for 12 consecutive months while not in school, the same as in the case of any other nonresident adult.

4. Students Over Twenty-One Years of Age

A resident student twenty-one years of age or over is (1) one whose parents were residents of the state at the time he reached his majority and who has not acquired a domicile in another state, or (2) who, while an adult, has established a bona fide residence in the state of Iowa by residing in the state for at least 12 consecutive months immediately preceding registration. Bona fide residence in Iowa means that the student is not in the state primarily to attend a college; that he is in the state for purposes other than to attempt to qualify for resident status.

Any nonresident student who reaches the age of 21 years while a student at any school or college does not by virtue of such fact attain residence in this state for admission or tuition payment purposes.

5. General Facts

The residence of a wife is that of her husband. A nonresident female student may attain residence through marriage, and correspondingly, a resident female student may lose residence by marrying a nonresident. Proof of marriage should be furnished to the Registrar at the time change of status is requested.

Persons who are moved into the state as the result of military or civil orders from the government, or the minor children of such persons, are entitled to residence status after residing in Iowa for six months. However, if the initial registration of the minor children precedes the arrival of the parents, nonresident tuition will be charged in all cases until the next registration after the conditions set forth above are met.

Dependents of persons whose legal residence is permanently established in Iowa, who have been classified as residents for tuition purposes may continue to be classified as residents so long as such residence is maintained, even though circumstances may require extended absence of said persons from the state. It is required that persons who claim an Iowa residence while living in another state or country will provide proof of a continual Iowa domicile such as (1) evidence that they have not acquired a domicile in another state, (2) they have maintained a continuous voting record in Iowa, and

(3) they have filed regular Iowa income tax returns during their absence from the state.

Ownership of property in Iowa, or the payment of Iowa taxes, does not in itself establish residence.

A student from another state who has enrolled for a full program, or substantially a full program, in any type of educational institution will be presumed to be in Iowa primarily for educational purposes, and will be considered not to have established residence in Iowa. Continued residence in Iowa during vacation periods or occasional periods of interruption to the course of study does not of itself overcome the presumption.

All students not classified as resident students shall be classified as nonresidents for admission, fee and tuition purposes. A student who willfully gives incorrect or misleading information to evade payment of the nonresident fees and tuition shall be subject to serious disciplinary action and must also pay the nonresident fee for each session attended.

An alien domiciled in Iowa who has not made declaration of intention of citizenship, as evidenced by first naturalization papers, or appropriate immigration credentials, shall be classified as a nonresident.

6. Review Committee

The decision of the Registrar on the residence of a student for admission, fee and tuition purposes may be appealed to a Review Committee. The finding of the Review Committee shall be final.

II. Supplemental Specific Regulations for Each Institution

The following requirements are in addition to those given in Section I above.

A. STATE UNIVERSITY OF IOWA

All applicants for admission to any college of the State University of Iowa must submit a formal application for admission with the required official transcripts and other supporting material as required to the Director of Admissions and Registrar. Students may not be registered until they have been issued an admission statement by the Director of Admissions and Registrar.

1. College of Commerce

For admission to the College of Commerce an applicant must have

a. Satisfied the requirements of the College of Liberal Arts of the State University of Iowa as to Communication Skills, Mathematics Skills, and one* Core Course (Natural

Science or Historical-Cultural or Literature). (For the Natural Science Core there may be substituted 8 semester hours of credit in mathematics, excluding Mathematics Skills and 22:51 and 22:52, Astronomy, or 4 semester hours of credit in Mathematics, with the same exclusion, plus 4 semester hours of credit in any natural science laboratory course.)

Transfer students are permitted to satisfy the basic requirements in the following ways:

Communication Skills: By transferring 6 semester hours credit in English composition and rhetoric and 2 semester hours credit in speech.

Mathematical Skills: By transferring credit for any college course in mathematics.

Core Courses:

Natural Science: By transferring 8 semester hours credit in any of these areas: Astronomy, Bacteriology, Botany, Chemistry, Geology, Mathematics, Physics, Physiology, and Zoology.

Historical-Cultural: By transferring 8 semester hours credit in any of these areas: History, Philosophy, Religion, and History and Appreciation of Art, Music, or Drama.

Literature: By transferring 6 semester hours credit in literature.

b. Satisfied the Military Science requirements of the State University of Iowa to the degree commensurate with his classification (Sophomore, Junior, etc.) and status. Transfer students may satisfy this requirement by transferring two years of work in Military Science; by transferring a minimum total of 40 semester hours credit; by having passed the twenty-third birthday prior to admission; or by presenting official evidence of having completed the basic training program in any of the armed services.

c. Received credit for a one-year course in either Principles of Accounting or Principles of Economics.

d. Maintained a grade-point average of not less than 2.0° on all work undertaken if admission is to be unconditional. A transfer student whose grade point average is below 2.0° may be offered examinations to determine his eligibility to enter the College of Commerce.

Students who have minor deficiencies in meeting the above requirements may petition the Registrar for conditional or probationary admission to the College of Commerce.

2. College of Dentistry

The closing date for applications and credentials will be February 15 for the class to enter Dentistry the following September. Applicants are urged to file the completed application and the necessary official transcripts as soon as

* It is recommended that a second Core Course requirement be satisfied by the end of the Sophomore year. Completion of all three Cores is required for the B.S.C. degree.

possible after October 1 preceding the September in which they enter Dentistry.

Applicants for admission to Dentistry are encouraged to complete a program leading to a standard bachelor's degree before entering Dentistry. Applicants should consider a combined program between liberal arts and Dentistry which would grant a standard bachelor's degree upon the completion of the freshman year in Dentistry. Preference will be given to students who have a bachelor's degree or who have completed the requirements for the degree on a combined program.

The college work outlined below will meet the minimum academic requirements for admission to the College of Dentistry of the State University. Applicants must have completed in a fully accredited college of arts and sciences at least two full years of work comprising not less than 64 semester hours of credit exclusive of credit in military or air science and physical education. The academic work presented must include the required courses which are listed below.

Applicants must have satisfied the Communication Skills requirement of the College of Liberal Arts of the State University of Iowa. Applicants who have done their work at other institutions may meet this requirement by presenting 6 semester hours of credit in English composition and rhetoric and 2 semester hours of credit in speech.

Biology: 8 semester hours, of which at least 4 must be in zoology with laboratory. In all cases, one-half the credit must be for laboratory work.

Physics: 8 semester hours, which must include at least 2 semester hours of work in a laboratory course.

Chemistry: A total of 16 semester hours, including a minimum of 8 semester hours of inorganic chemistry, at least twenty-five per cent of which must be laboratory hours, and 8 semester hours of organic chemistry, of which at least twenty-five per cent must be laboratory hours.

Electives: Enough additional arts courses to make the total of two full years or 64 semester hours. The electives should be chosen so as to give the applicant a well-rounded educational background.

Scholarship. To be considered by the Admissions Committee of the College of Dentistry, an applicant must have attained for eligibility a grade point average of not less than 2.5 on the required sciences and 2.5 on all college work attempted. The grade-point average is based on the State University of Iowa's marking system in which the grade of "A" is equivalent to four points. In computing averages, all college work attempted must be included. The Committee

does not look with favor on students repeating courses in the required science area unless the course which is repeated was one in which the student received a mark of "D" or "F".

Fulfillment of the specific requirements for admission listed does not insure admission to the College of Dentistry. From the applicants meeting the minimum requirements the Admissions Committee will select the applicants who, in their judgment, appear to be the best qualified for the study and practice of dentistry. The Committee considers the applicants' academic averages, the scores on the required Dental Aptitude Tests, and several other factors.

Since the available places in the freshman class of the College of Dentistry are limited, preference will be given applicants who are residents of Iowa under the University's regulations on residence as determined by the University Registrar. If it is found possible to consider a limited number of applicants who are nonresidents of Iowa under the University's regulations, preference will be given to applicants having the highest scholastic standing.

Personal interviews will be required of applicants for admission. Applicants will be notified when they should appear for the required interviews with members of the Admissions Committee.

All applicants must complete the dental aptitude tests sponsored by the Council on Dental Education of the American Dental Association. All applicants for admission to the College of Dentistry will, if they meet the minimum requirements for admission, receive an application form from the University for the required tests. Applicants applying for admission to the College of Dentistry must complete the examination in either October or January, as the class is selected early in the spring.

Accepted applicants are required to make a deposit of \$50.00 within two weeks after notification of favorable action on their applications. This deposit is not refundable but is credited toward the first fee payment. The applicant who fails to make the payment within the time specified forfeits his place in the entering class.

Physical Examinations. Before registration each applicant must present evidence of having satisfactorily passed a physical examination by the University Student Health Service.

Advanced Standing. Applications for admission with advanced standing will be handled individually.

3. College of Engineering

Applicants for Engineering must have satisfactorily completed the following college subjects for unconditional admissions:

Trigonometry (equivalent to Mathematics 22:4 at the University). Prerequisites, Intermediate

Algebra 22:3, or one and one-half years of high school algebra and one year of plane geometry or equivalent.

Analytic Geometry (equivalent to Mathematics 22:5).

Prerequisite, 22:4, or equivalent.

Communication Skills (equivalent to Communication Skills 10:1).

To meet these requirements a student may:
Enroll in the College of Engineering after graduation from high school and complete these requirements before registering for required subjects for which they are prerequisites provided he ranked in the upper half of his graduating class and attained satisfactory scores on the Iowa College Placement Tests: or

Enroll in the College of Liberal Arts at the University or an accredited junior college or senior college to complete these requirements and then transfer to the College of Engineering provided his cumulative grade point average is 2.0 (C) or better. Students who have not attained this grade point average but who have completed Engineering Drawing, Chemistry, and mathematics through Integral Calculus may be admitted to the College of Engineering if their cumulative grade point average is 1.8 or more.

As the number of applicants who can be admitted to Engineering is limited, the Admissions Committee will select the candidates who appear to be the best qualified for work in Engineering.

4. Graduate College

Graduates of any college or university accredited by regional accrediting associations may if the academic record is satisfactory be admitted to the Graduate College. Admission to the Graduate College is not the equivalent of acceptance as a candidate for an advanced degree. Such acceptance is given usually after the completion in residence of work at the University and upon recommendation of the major department and approval by the Dean of the Graduate College. The acceptance of a student as a degree candidate is determined upon the merits of each individual case.

A student who is within four semester hours of having satisfied all the requirements for the bachelor's degree in the State University of Iowa may be given a tentative admission to the Graduate College.

5. College of Law

Applicants for Law must present a C or 2.0 average on all college work attempted. A minimum of 90 semester hours exclusive of required courses in Air or Military Science and physical education in an accredited college of liberal arts must be completed prior to admission to the College of Law. Prospective students are urged to complete the requirements for a bachelor's

degree prior to entrance or to complete requirements on a Combined Liberal Arts-Law curriculum so that the Bachelor of Arts degree can be granted prior to or at the time of graduation from the College of Law. Students with 90 hours of acceptable work, however, will be admitted to the College of Law. If such students complete the requirements and receive a Bachelor of Arts degree by the time they are ready to graduate from the College of Law, they will be entitled to the Juris Doctor degree, provided their scholastic averages meet requirements for that degree.

Students who transfer courses from other law schools and who wish to be candidates for degrees at the State University of Iowa must have satisfied admission requirements at this University at the time of admission to the other school.

6. College of Medicine

The closing date for applications and official transcripts will be February 1 for the class to enter Medicine the following September. Applicants are urged to apply as soon as possible after the completion of two years of college work.

Applications from those who are more than 30 years of age will be considered for acceptance only in exceptional cases. Applicants who have completed the required liberal arts courses five or more years prior to seeking admission to the College of Medicine will be considered by the Admissions Committee only under exceptional conditions.

The completion of a four-year course in a liberal arts college, provided the required subjects listed below have been included, is strongly recommended, and students having the bachelor's degree will be preferred.

Fulfillment of the specific requirements for admission listed below does not insure admission to the College of Medicine. From the applicants meeting the specific requirements the Admissions Committee of the College of Medicine will select those applicants who in their judgment appear to be best qualified for the study and practice of medicine.

Students planning to study medicine should bear in mind that the college work is required because in addition to prerequisite sciences it offers an opportunity to secure a well-rounded education, which is of special importance to those entering the medical profession. In the selection of applicants preference will be given to those who give evidence of having obtained such a broad education. Students are, therefore, urged to take courses in mathematics, history, psychology, economics, philosophy, and foreign languages.

The college work outlined below will meet the minimal academic requirements for admission.

The college curriculum must include at least three years (90 semester hours, exclusive of credit in required air or military science and tactics and in physical education) in an approved college of arts and sciences.

These 90 semester hours must include:

Communication Skills and Literature: Applicants must have demonstrated satisfactory accomplishment in Communication Skills according to the requirements of the College of Liberal Arts and in addition must have received 8 semester hours of credit in the Literature Core Courses. Applicants from other institutions may meet this requirement by presenting 6 semester hours of credit in English composition and rhetoric and 2 semester hours of credit in speech plus 6 semester hours of credit in American or English literature.

Social Science: 8 or more semester hours of approved introductory departmental courses in the following areas of study: economics, geography, American government, elementary psychology, and sociology and cultural anthropology.

Physics: 8 semester hours, of which at least 2 semester hours must be for laboratory work.

Chemistry: A total of 16 semester hours, including a minimum of 8 semester hours of inorganic chemistry, at least twenty-five per cent of which must be laboratory hours; and 8 semester hours of organic chemistry, of which at least twenty-five per cent must be laboratory hours. The carbohydrates, lipids, proteins, purines, and pyrimidines should have more attention than is usually given them in a course in general organic chemistry; a specialized part of the course for premedical students should be devoted to those substances. If a student's personal interests lead him to take additional work in chemistry, qualitative analysis and physical chemistry are desirable.

Biology: 8 semester hours, of which at least 4 hours shall consist of laboratory work. This requirement may be satisfied by a course of 8 semester hours in either general biology or zoology and botany (not by botany alone) but in all cases one-half the credit must be for laboratory work. The biology work should emphasize the great generalizations of biology. Courses in physiology, hygiene and sanitation, entomology, bacteriology, histology, and similar subjects covered in the medical curriculum will not be accepted as part of the premedical requirements in biology. If a student's personal interests lead him to take additional work in zoology, courses in comparative anatomy and genetics are desirable.

Vertebrate Embryology: 4 semester hours, which must include laboratory work.

Electives: Enough additional liberal arts courses to make a total of 90 semester hours,

not including credit for required military science and tactics and physical education. In the selection of electives the student may be guided by his own chief interests and these can well be in any field, scientific or otherwise, but they should provide him an opportunity to demonstrate his real ability and at the same time give him a well-rounded broad education.

To be considered by the Admissions Committee of the College of Medicine, an applicant must have attained a grade point average of not less than 2.5 upon all collegiate work undertaken and upon the required sciences taken as a separate unit. The grade point average of 2.5 is based upon the State University of Iowa four-point marking system in which the grade of "A" is equivalent to four points. Its equivalent in other marking systems will be determined by the Office of the Registrar. In determining the equivalent both the marking system and the scholarship requirements of the university or college wherein the work was accomplished will be taken into consideration, and all courses attempted will be included in the computation. Since the available places are limited to 120 beginning students, all other considerations being equal, preference will be given to the applicants having the highest scholastic standing who are residents of Iowa or who are sons or daughters of graduates of the University. The determination of an applicant's residence status shall be made by the University Registrar under the University regulations.

If it is found possible to consider a limited number of nonresident applicants, preference will be given to those who have attended college in Iowa or whose residence is in a state contiguous to Iowa, whose academic averages as described above are 3.0 or better.

Applicants for admission are required to take the Medical College Admissions Test, which is administered for the Association of American Medical Colleges by the Educational Testing Service. Applicants are requested to take this test in October.

Personal interviews will be required. Applicants will be contacted for the appointment for required interviews.

Deposit for Accepted Applicants. Accepted applicants are required to make a deposit of \$50.00 before January 15. After January 15 the deposit must be made within two weeks after notification of favorable action on their application. This deposit is not refundable, but is credited toward the first fee payment. If he fails to make the payment within the time specified, the applicant forfeits his place in the entering class.

Not later than a date to be specified by the Director of Admissions, all applicants must secure from the University Health Service a certificate that they have satisfactorily passed

their physical examination including an X-ray film of the chest and successful vaccination against smallpox. Appointments for the above examinations will be made only after credentials have been reviewed by the Registrar and must be made two weeks in advance.

Admission to Advanced Standing. If their work preparatory to entering a college of medicine would have met entrance requirements of this college, students from other approved medical colleges may be admitted to advanced standing according to the following conditions:

Only applicants of high scholastic standing will be considered.

They must present certificates showing that they have satisfactorily completed courses equivalent to those already pursued by the class they wish to enter.

The Committee on Admissions to Advanced Standing will decide in each case whether examinations in the various subjects will be required.

Applications will be considered only upon receipt of a statement from the dean or registrar of the college from which the applicant comes, showing the actual amount of time the student has spent in the study of medicine, the courses taken, and the grades received, together with a statement of the work preparatory to entering upon the course in medicine.

No advanced standing will be granted to students from other than approved medical schools. Students may be granted subject credit upon recommendation of the head of the department concerned, for work taken in other than medical schools.

Applicants for admission to the College of Medicine who are not candidates for a degree but who desire to register for special subjects, will be admitted to any lecture or laboratory course only upon complying with all the regular requirements for admission to such course or by action of the faculty upon recommendation of the professor in charge of the course.

7. College of Nursing

Basic Program Leading to the Degree of Bachelor of Science in Nursing

Applicants must file with the application and official transcripts a certified copy of the birth certificate. Students without any college work will not normally be considered for admission unless they have a 2.5 or C plus high school grade average. As the number of students that can be admitted is limited by laboratory and teaching facilities the Admissions Committee will select the applicants that appear to be best qualified for the profession of Nursing. Admission will be based upon high school achievement, performance in required examinations, the results of a required physical examination and if necessary personal interviews.

Students who have completed college work with an academic average of 2.2 may also be considered for admission to the Basic Program with advanced standing.

All students finishing the basic Nursing program must have been registered in a school of Nursing for at least three years, according to the statutes of Iowa.

General Nursing Program for Registered Nurses

Admission is based upon professional credentials and references, pre-admission examinations, and personal interviews. All applicants must be registered nurses or must be eligible for licensure. A maximum of 45 semester hours of credit may be allowed for previous nursing education. As the number of applicants that can be accepted for this program is limited by laboratory and teaching facilities the Admissions Committee will select the applicants presenting the best academic backgrounds for further work in Nursing.

Practical Nursing Program

Applicants between the ages of 18 and 25 years are required to have completed a high school education or the equivalent. Applicants over 25 years of age must have completed a tenth grade education. Admission is based upon high school records, required academic and physical examinations and interviews. As the number of applicants that can be accepted for this program is limited the Admissions Committee will select the applicants that appear to be the best qualified for work as practical nurses.

8. College of Pharmacy

Applicants for admission must have satisfactorily completed in addition to the general requirements for admission to the University one unit of high school algebra and one unit of plane geometry.

Applicants who have completed work in a College or Pharmacy accredited by the American Council on Pharmaceutical Education may if their college academic average is acceptable be admitted and granted advanced standing toward the degree of Bachelor of Science in Pharmacy.

B. IOWA STATE COLLEGE

1. Undergraduate Students

A minimum of one unit of algebra is required for admission to all curricula. A non-high-school graduate, in addition to meeting standards in Section I above, must be at least 17 years of age and have an unqualified recommendation from his high school principal. Requirements for admission to the several Divisions are given below.

a. *Division of Agriculture.* The curricula in forestry, industrial education, and landscape architecture require one and one-half

units of algebra and one unit of geometry. The curriculum in dairy industry requires one and one-half units of algebra but does not require geometry. The curriculum in agricultural journalism requires one unit of algebra and one unit of geometry. The requirements for admission to agricultural engineering are the same as for the Division of Engineering.

b. *Division of Engineering.* One unit of geometry and one and one-half units of algebra are required. Students who have not completed all of these courses may take geometry or third semester algebra at the Iowa State College.

c. *Division of Home Economics.* One unit of algebra is required.

d. *Division of Science.* For the curricula in Science and Chemical Technology one and one-half units of algebra and one unit of geometry are required. For the curriculum in physical education for men, one unit of algebra is required.

e. *Division of Veterinary Medicine.* Admission to the Division of Veterinary Medicine is granted only at the beginning of the Fall Quarter. College credits of the pre-professional work must average at least 2.25 on a four letter marking system with "A" as the highest mark and "D" as the lowest passing mark if the application is to receive consideration by the Committee on Selective Admission. The above scholastic requirements are minimum.

Applicants for admission must present one and one-half units of algebra and one unit of geometry from high school and a total of not less than two years (90 quarter or 60 semester credits) of work in an approved college or university. The college credits must include:

	Qr. Crs.	Sem. Crs.
*English	12	8
(General 12)		
Chemistry (Organic 8).....	20	14
Mathematics and/or Physics.....	8	6
(Zoology 8)		
Biological Science (Botany 3)....	14	10
(Genetics 3)		
American Government or		
American History	3	2
**Animal Husbandry	9	6
Poultry Husbandry	3	2
Total Required Credits	69	49
Electives	21	11
GRAND TOTAL	90	60

*Must include 3 qr. crs. (2 sem. crs.) of speech making.

**Must include 3 qr. crs. (2 sem. crs.) of animal feeding.

Students who desire to take preprofessional work in Veterinary Medicine at the Iowa State College usually enroll in the Division of Science.

In selecting the candidates for the first-year class, a personal conference may be required with the members of the veterinary faculty or other persons designated by the Dean. If required, the applicant will be advised when this interview will be given. High school records, scholastic performance in preprofessional studies, aptitude rating, evidence of good character, and satisfactory personality will be given special consideration in the acceptance of applicants. Other qualifications being equal, residents of Iowa will be given preference.

Those who are applying for admission in September must file high school records and formal applications for admission by March 1. A transcript of all college courses completed up to that time should be sent to the Registrar. The transcript must also include a list of any additional courses that the applicant expects to complete by June 15.

A veterinary student who voluntarily withdraws from college, or who is dropped for cause, forfeits his standing and must apply for re-admission at any future time.

2. Graduate College

a. Qualifications

An applicant who is a graduate of an institution in the United States whose requirements for the Bachelor's Degree are substantially equivalent to those at Iowa State College, and who ranks in the upper one-half of his class, may be admitted to the Graduate College. Admission does not constitute acceptance as a candidate for a degree.

Admission to the Graduate College may not be granted to a graduate of an institution in the United States which is not accredited by a recognized regional association.

b. Restricted Admission

An applicant who is a graduate of an accredited university in the United States, but who does not rank in the upper one-half of his class, may be granted restricted admission if such consideration seems justified to the Dean of the Graduate College.

Graduates of recognized universities located outside the United States may be granted restricted admission only.

c. Transient Admission

A graduate of an accredited university in the United States who is not a candidate for a degree from Iowa State College may be admitted to the Graduate College as a transient student for one quarter. He will not be required to submit a full transcript, but he must submit

with his application evidence that he holds a baccalaureate degree. Credit earned under this type of admission cannot be used to meet degree requirements at Iowa State College unless the student was qualified for full admission at the time transient admission was granted. Acceptance of such credit as part of degree requirements must be approved by the Graduate Committee.

C. IOWA STATE TEACHERS COLLEGE

1. Admission Policies for Undergraduate Students

As a professional college for the education of teachers, the Iowa State Teachers College is obligated to consider scholarship, health, character, personality, and qualities of potential leadership of an applicant for admission. In specific cases it may be necessary for the Admissions

Committee to interview and test the applicant and to deny admission to one who does not give reasonable promise as a college student and prospective teacher.

2. Admission Requirements for Graduate Students

A graduate of a college or university accredited by the National Council for the Accrediting of Teacher Education or by the North Central Association of Colleges and Secondary Schools or a corresponding regional agency will be granted admission to graduate study if his application for admission has been approved by the Registrar.

A graduate of a college or university that is not accredited may be granted conditional admission at the discretion of the Registrar. Admission to graduate study does not guarantee admission to candidacy for an advanced degree.

DEPARTMENT OF SOCIAL WELFARE

A RULE RELATING TO MEDICAL CARE IN THE OLD-AGE ASSISTANCE PROGRAM

[Filed October 20, 1958]

The rules appearing in 1958, I.D.R., at Page 288 thereof are hereby amended by adding under 249.7 (b) in the column headed, "Group II (Special Considerations)—Temporary Specials," the following: "Medical Care*." Insert preceding the paragraph beginning "Additional special needs . . ." the following:

*Medical care is defined as medical or remedial services for which payment may be made by the department and includes care in the home, office or clinic, provided or prescribed by doctors as licensed to practice the healing arts in the state of Iowa, or by members of such practitioners are duly licensed in that state. Such services shall include prescribed drugs, medications, laboratory, diagnostic and therapeutic services; and such other medical and remedial services and supplies as may be authorized by doctors within the scope of their practice and the limitations of the medical program.

Types of Service for which Payment may not be made through the Medical Program

No payment will be made for:

1. Hospitalization or any supplies, services or procedures performed in the hospital including surgery, drugs, laboratory, x-rays, etc. **Exception:** Payment will be made (1) for services rendered in the out-patient department of a hospital (when the patient is not hospitalized over night), including x-rays, laboratory services and drugs, (2) to practitioners, without the necessary equipment, who refer their patients to the hospital for laboratory tests and x-rays on an out-patient basis.

2. Items which may be provided in the assistance plan, e.g., nursing care, (or any supplies for which provision is made in the nursing care allowance) medicine cabinet supplies, medical appliances, dental, glasses, etc.

3. Remedial Eye Care. (Provision for such care is made through another program.)

4. Medical or remedial services reasonably available through other publicly supported programs or from a private agency.

5. Medical or remedial care expense which may be met through various type of health insurance.

"Recipients are eligible for medical and remedial care furnished in accordance with the department's quality, quantity and cost standards when the required care is not reasonably available to them from other sources without charge.

The quality, quantity and cost standards shall be developed by the department's technical and professional staff with the help and advice of professional committees.

In discharging the duties required by this rule, the state board, with the advice and help of technical and professional advisors, shall develop standards based on the following principles.

1. Free choice by recipients of practitioners or druggists.

2. Protection of the rights and dignity of the patient, including confidential information regarding the patient's illness.

3. Provision for care, within the limitations of the program, of a quality and adequacy consistent with good professional practice, as economically as is compatible with good standards

of care and fair compensation to the providers of care.

4. Determination of financial eligibility by the county department of social welfare.

5. Eligibility for public assistance entitles recipients to medical or remedial care provided through this program.

6. An established and continuous working relationship between the department of social welfare and the county and state committees.

7. Consideration of plans for medical and remedial care as a part of the over-all plan for assistance and service.

8. Co-ordination of medical and remedial services provided through public assistance funds with medical and remedial care reasonably available through other public and private resources.

Prior authorization by the county department is required for all services rendered by practitioners.

Payment for medical and remedial services shall be made directly to the vendor.

The department reserves the right to remove from participation in the program any practitioner or vendor who has violated the department's requirements for such participation.

Any payment made by the recipient, or by his relatives or friends in his behalf, directly to the vendor shall be deducted from the total charge made in accordance with the county established cost standards for the services rendered, in determining the amount of payment to be made by the department.

**A RULE
RELATING TO MEDICAL CARE
IN THE AID TO DEPENDENT CHILDREN PROGRAM**

[Filed October 20, 1958]

The rules appearing in 1958, I.D.R., at Page 397 thereof are hereby amended by adding under 239.5 (b) in the column headed "Group II (Special Consideration)—Temporary Specials," the following: "Medical Care". Insert preceding the paragraph beginning "Additional special needs . . ." the following:

*Medical care is defined as medical or remedial services for which payment may be made by the department and includes care in the home, office or clinic, provided or prescribed by doctors as licensed to practice the healing arts in the state of Iowa, or by members of such professions in other states, provided such practitioners are duly licensed in that state. Such services shall include prescribed drugs, medications, laboratory, diagnostic and therapeutic services; and such other medical and remedial services and supplies as may be authorized by

doctors within the scope of their practice and the limitations of the medical program.

Types of Service for which Payment may not be made through the Medical Program

No payment will be made for:

1. Hospitalization or any supplies, services or procedures performed in the hospital including surgery, drugs, laboratory, x-rays, etc. **Exceptions:** Payment will be made (1) for services rendered in the out-patient department of a hospital (when the patient is not hospitalized over night), including x-rays, laboratory services and drugs, (2) to practitioners, without the necessary equipment, who refer their patients to the hospital for laboratory tests and x-rays on an out-patient basis.

2. Items which may be provided in the assistance plan, e.g., nursing care, (or any supplies for which provision is made in the nursing care allowance) medicine cabinet supplies, medical appliances, dental, glasses, etc.

3. Remedial Eye Care. (Provision for such care is made through another program.)

4. Medical or remedial services reasonably available through other publicly supported programs or from a private agency.

5. Medical or remedial care expense which may be met through various types of health insurance.

Recipients are eligible for medical and remedial care furnished in accordance with the department's quality, quantity and cost standards when the required care is not reasonably available to them from other sources without charge.

The quality, quantity and cost standards shall be developed by the department's technical and professional staff with the help and advice of professional committees.

In discharging the duties required by this rule, the state board, with the advice and help of technical and professional advisors, shall develop standards based on the following principles.

1. Free choice by recipients of practitioners or druggists.

2. Protection of the rights and dignity of the patient, including confidential information regarding the patient's illness.

3. Provision for care, within the limitations of the program, of a quality and adequacy consistent with good professional practice, as economically as is compatible with good standards of care and fair compensation to the providers of care.

4. Determination of financial eligibility by the county department of social welfare.

5. Eligibility for public assistance entitles recipients to medical or remedial care provided through this program.

6. An established and continuous working relationship between the departments of social welfare and the county and state committees.

7. Consideration of plans for medical and remedial care as a part of the over-all plan for assistance and service.

8. Co-ordination of medical and remedial services provided through public assistance funds with medical and remedial care reasonably available through other public and private resources.

Prior authorization by the county department

is required for all services rendered by practitioners.

Payment for medical and remedial services shall be made directly to the vendor.

The department reserves the right to remove from participation in the program any practitioner or vendor who has violated the department's requirements for such participation.

Any payment made by the recipient, or by his relatives or friends in his behalf, directly to the vendor shall be deducted from the total charge made in accordance with the county established cost standards for the services rendered, in determining the amount of payment to be made by the department.

TAX COMMISSION

[Filed August 5, 1958]

Sales and use taxes

Pursuant to authority vested in this Iowa State Tax Commission by sections 422.61 and 423.23, Code of Iowa, 1958, the following rule No. 94.1 pertaining to the administration of the retail sales tax law and the use tax law is hereby prescribed and adopted:

Rule No. 94.1 Sales to farmers and others. (Exemption of Certain Products Related to Agricultural Production).

1. Feeds sold for use in feeding livestock or poultry for market and, effective December 27, 1956, antibiotics administered as an additive to feed or drinking water for livestock or poultry produced for market are not subject to the sales or use tax.

2. If purchased on or after July 4, 1957, materials, excluding tools and equipment, to be used in disease control, weed control, insect control or health promotion of plants or livestock produced as a part of agricultural production for market and tangible personal property consumed in implements of husbandry engaged in agricultural production are exempted from the sales tax. Such items continue to be subject to the use tax. The term "tangible personal property consumed in implements of husbandry", as used above, is construed to include only motor vehicle fuel used in farm tractors or used in operating farm equipment drawn or propelled by farm tractors engaged in agricultural production.

3. Sales of control materials, but not tools or equipment, to persons engaged in the business of exterminating insects or weeds, but not rodents, when used as a part of agricultural production for market are exempted from sales tax the same as sales made directly to farmers for the same purposes.

4. Sales of health promotion materials, but not tools or equipment, to persons engaged in health promotion of plants or livestock, when used as a part of agricultural production for market are exempted from sales tax the same as sales made directly to farmers for the same purposes.

[Filed August 5, 1958]

Pursuant to authority vested in this Iowa State Tax Commission by sections 422.61 and 423.23, Code of Iowa, 1958, the rules and regulations relating to sales and use tax appearing at 1958, I.D.R., are hereby amended as follows:

1. Amend Rule No. 1.5, page 438, I.D.R., 1958, by striking from line two (2) of paragraph 5 thereof the word "twenty" and by substituting therefor the word—"Thirty".

2. Amend Rule No. 9 on page 440, I.D.R., 1958, by striking from the eighth line of said rule the number "321.1" and by substituting therefor the number "423.1 (7)"; and by striking the number "321.1" from the last line of said rule and substituting therefor the number, "423.1 (7)".

3. Amend Rule No. 10 on page 440, I.D.R., 1958, by striking from lines 5 and 6 of paragraph 4 the words—"other than the regulation bowling alleys,".

4. Amend Rule No. 10 on page 440, I.D.R., 1958, by striking from the third (3rd) line of paragraph seven (7) thereof the word "on" and by substituting therefor the word "after"; and by striking from the last line of said paragraph the number "21st" and by substituting therefor the word "last".

5. Amend Rule No. 11 on page 441, I.D.R., 1958, by striking from line six (6) of the rule the word "on" and by substituting therefor the word "after" and by striking from the same line

the number "21st" and by substituting therefor the word "last".

6. Amend Rule No. 11.1 on page 442, I. D. R., 1958, by striking all of paragraph "e" under "Item 2" of said rule and by substituting therefor the following:

(e) Sales of Tangible Personal Property upon which a special state tax has already been paid to the state of Iowa. Enter here cigarette papers and gasoline sales, these being the only commodities on which the state imposes a special tax, which is now exempted from sales tax.

7. Amend Rule No. 11.1 on page 442, I. D. R., 1958, by striking from line five (5) of paragraph "(h)" of "Item 2" thereof the following words: "Made on or after April 1, 1934" and by substituting therefor a period (.); and by striking from line five (5) of paragraph "(i)" of "Item 2" of said rule the following words:

"Made on or after April 1, 1934" and substituting therefor a period (.); and by striking from line six (6) of paragraph "(j)" of "Item 2" of said rule the following words: "on or after April 1, 1937" and by substituting therefor a period (.).

8. Amend Rule No. 11.2 on page 442, I. D. R., 1958, by striking all of the first paragraph of said rule after the period (.) in the eighth (8th) line from the top of the rule and by substituting therefor the following:—

Returns are due first day of month following close of each quarterly period; penalty of 5 per cent of the amount of taxes due commences on the 1st day of the next succeeding month and applies for balance of that month. Penalties increase to 6 per cent on the first day of the second month following the month for filling, 7 per cent on the first day of the third month, and so on.

9. Amend Rule No. 15.15 on page 444, I. D. R., 1958, by striking from the first line of said rule the number "15.15" and by substituting therefor the following:—

"15.10"

10. Amend Rule No. 21 on page 445 of I. D. R., 1958, by striking from said rule the word "twenty" in line three (3) thereof and by substituting the following:—

"thirty"

and by striking the word "twenty" from line six (6) of said rule and by substituting the following:—

"thirty"

11. Amend Rule No. 24 on page 446 of I. D. R., 1958, by adding a new certificate form at the end of said rule as follows:—

ST-7F CERTIFICATE OF EXEMPTION (Farm or Agricultural exemptions)

To: Name and address of Retailer.

A. This certificate is to be used only when the purchase is exempted from Iowa retail sales tax by the provisions of chapter 212, Acts of the 57th G. A. of Iowa (section 422.42, Code 1958) because it is:—

ITEM

(a) fuel consumed in farm tractors or other such vehicles engaged in agricultural production,

(\$.....) ("fuel" does not include lube-oil or greases)

(b) materials, but not tools or equipment, which are to be used in

- (1) disease control (livestock) \$.....
(2) disease control (plants) \$.....
(3) weed control \$.....
(4) insect control \$.....
(5) health promotion (livestock) \$.....
(6) health promotion (plants) \$.....

as a part of agricultural production for market.

- B. Total purchase price \$.....
C. Less exempted purchases \$.....
D. Net taxable purchases \$.....

The undersigned purchaser hereby certifies, for the purpose of claiming exemption from Iowa retail sales tax, that the amount of purchases listed after above item-s

shown above are to be used for the purposes and the amounts stated therein and the name of the product purchased is indicated after the above "reason" for its claimed exemption and are therefore exempted from retail sales tax by Chapter 212, Acts of the 57th G. A. of Iowa [section 422.42, Code 1958] and the Iowa State Tax Commission's rules pertaining thereto.

It is further understood that this certification is subject to verification and investigation by this retailer, as well as, by representatives of the State Tax Commission.

Signature of Purchaser

Date Address of Purchaser

12. Amend Rule No. 29 on page 452 of I. D. R., 1958, by striking the first word in line fifteen (15) from the top thereof and by substituting therefor the word "taxing" and by striking from said rule in line twenty-two (22) from the top of the rule the word "not".

13. Amend Rule No. 29 on page 452 of I. D. R., 1958, by striking all of paragraph numbered "3", and by changing the number of paragraph "4" to "3", and by changing the number of paragraph "5" to "4", and by changing the number

of paragraph "6" to "5", and by adding a period (.) after the word "law" in line six (6) of paragraph six (6) and by starting the word "however" in that line with a capital "H" instead of a small "h".

14. Amend Rule No. 29.1 on page 452 of I. D. R., 1958, by striking the word "the" from line two (2) from the top of said rule.

15. Amend Rule No. 29.2 on page 452 of I. D. R., 1958, by striking therefrom lines fifteen (15) through nineteen (19) both inclusive and by substituting therefor the following:—

The only articles upon which the state, since July 1, 1955, imposes a special tax entitled to credit hereunder are motor vehicle fuel (gasoline, etc.) and cigarette papers. Such sales should be reported on the Retail Sales Tax Return Form ST 50, and proper deductions for such sales taken on the return, as provided therein.

16. Amend Rule No. 30 on page 453 of I. D. R., 1958, by striking from line four (4) in the last paragraph of said rule the word "sale" and by substituting therefor the word "sales".

17. Amend Rule No. 37.3 on page 456 of I. D. R., 1958, by striking therefrom all of the first paragraph thereof which follows the title of the rule on line one (1), and by striking the word "Furthermore," in line one (1) of paragraph two (2) of said rule and spell the next following word with a capital "C".

18. Amend Rule No. 38 on page 456 of I. D. R., 1958, by striking all of the rule by substituting therefor the following:—

Rule No. 38 Sale of Motor Vehicles—New and Used—By Dealers

Section 423.8 exempts from the retail sales law, receipts derived from the sale at retail in Iowa of new motor vehicles and new trailers which are required to be registered under the motor vehicle laws of Iowa. However, motor vehicle or trailer dealers, selling at retail in Iowa are required to hold a retail sales tax permit and upon filing their quarterly sales tax returns shall show the amount of their gross receipts derived from the sale of such new motor vehicles or new trailers and shall take appropriate deductions, in the space provided on the return Form ST 50, for such items.

Persons engaged in the business of selling at retail in Iowa used motor vehicles or used trailers are not exempted from retail sales tax, but are liable for the payment of sales tax on such gross receipts, subject to the provisions of the "Trade-in" Rule No. 40, and the provisions of the sales tax law.

However, the purchaser of a new motor vehicle or new trailer is subject to the payment of use

tax when such item is registered in Iowa under the Iowa Motor Vehicle law, and the county treasurer or the motor vehicle registration division, department of public safety, whichever issues the registration, shall collect the use tax and furnish a receipt therefor as provided for by section 423.7 and Rule No. 199.

"New motor vehicle" shall mean any motor vehicle of a type subject to registration under the laws of this state which has not been previously registered in this or any other state.

"Used motor vehicle" shall mean any other motor vehicle than a "new motor vehicle".

19. Amend Rule No. 40 on page 457 of I. D. R., 1958, by striking after the word "Iowa" in line three (3) of paragraph B2 the following:—

"(where the sales tax applies to the seller or the use tax applies to the purchaser)."

20. Amend Rule No. 54 on page 461 of I. D. R., 1958, by striking all of said rule and substituting therefor the following:—

Rule No. 54 Sales by Employers to Employees—Employees' Meals.

Where an employer furnishes tangible personal property to employees without charge, or uses merchandise through gifts or consumption, the cost of all such merchandise must be included in item 1 (a) of the quarterly return with sales tax thus reported.

When an accurate record of meals consumed by employees, the family of the retailer and himself is not kept, the commission requires sales tax to be reported at the rate of \$5.00 per week per person. The total quarterly amount must be shown in item 1 (a) of the tax return.

21. Amend Rule No. 56 on page 462 of I. D. R., 1958, by striking all of said rule and by substituting therefor the following:—

Rule No. 56 Premiums and Gifts. Persons who give away or donate tangible personal property are deemed to be (for tax purposes) the final users or consumers of such property.

Therefore, the gross receipts from the sale of tangible personal property to such persons for such purposes are subject to the retail sales tax.

Where tangible personal property is purchased tax-free for the purpose of resale in the regular course of business by a retailer and subsequently given away or donated by the retailer, the retailer shall include in his retail sales tax return under item 1 (a) at his cost price the value of such property.

When a retailer selling tangible personal property at retail in Iowa, the gross receipts from which are subject to the tax, furnishes with

said property a premium at the time of the sale, it shall be considered that the premium is sold together with the tangible personal property and that the receipts from the property cover the sale of the premium. In such instances the retailer is considered purchasing the premium for the purpose of resale. However, where the retailer is engaged in selling tangible personal property at retail, the receipts from which are not subject to the tax, but who furnishes a premium with the property sold, the retailer, for tax purposes, is considered as consuming or using the premium furnished.

22. Amend Rule No. 56.1 on page 462, I. D. R., 1958, by striking all of the rule and by substituting therefor the following:—

Rule No. 56.1 Gift Certificates. Where gift certificates are sold by persons engaged exclusively in selling taxable tangible personal property, services or amusement the tax shall be added at the time the gift certificate is sold. No sales tax will then be added at the time the gift certificate is redeemed by the donee.

23. Amend Rule No. 59 on page 463 of I. D. R., 1958, by striking from line thirteen (13) of paragraph five (5) the number "15.12" and substitute therefor the number "15.10".

24. Amend Rule No. 83 on page 468 of I. D. R., 1958, by striking all of said rule after the title thereof on line two (2) and by substituting therefor as follows:—

Blacksmiths and machine shop operators are generally engaged in repairing tangible personal property belonging to others with the receipts for their work, as such, exempt from sales tax as a service. All personal property acquired by such operators for this "service" is subject to sales or use tax.

When a blacksmith or machine shop operator also fabricates finished articles from raw materials and sells such articles at retail, sales tax applies on the total charge, which includes the fabrication labor. A sales tax permit must be held for selling at retail with tax remitted on the sales plus any items consumed in service work, which were purchased tax exempt because of their dual use by such blacksmiths and machine shop operators.

25. Amend Rule No. 84 on page 468 of I. D. R., 1958, by striking all of said rule after the title thereof on line one (1) and by substituting therefor as follows:—

Automobile painters, refinishers, or polishers, primarily render services and their receipts from such services are not subject to sales tax. Retailers who sell items of tangible personal property to automobile painters, refinishers and polishers are required to collect sales tax on tools, equipment, paint, sandpaper, wax and all

items consumed by this service group in their operations.

26. Amend Rule No. 95 on page 470 of I. D. R., 1958, by striking therefrom all after the title of the rule on line two (2) and by substituting therefor the following:—

A "person" who operates a filling station is making retail sales of tangible personal property and is also consuming other personal property in rendering services to his customers. Many filling stations sell spark plugs, radiator caps, batteries, tires, motor oil, transmission and differential greases, beverages, tobacco products, etc., at retail and sales tax is applicable on the respective gross receipts.

All items consumed by the filling station operators in rendering services to their customers are subject to either sales or use tax when acquired. Some of the items in this group are sponges, soap, chamois, polish, wax, tire patches, chassis lubricants, water, tools, service equipment and any other commodities essential to service work.

Sales tax does not apply on gasoline sold by a filling station as a credit provision is contained in Section 422.46 of the Sales Tax Law for the special tax imposed by the state.

27. Amend Rule No. 102 on page 471 of I. D. R., 1958, by striking from said rule all after the title on line one (1) thereof and by substituting therefor the following:—

Sales of feed for poultry or livestock are not taxable. Vitamins and minerals are considered and defined by the dictionary as a food or a food supplement. Antibiotics when to be administered as an additive to feed or drinking water and vitamins and minerals sold for livestock and poultry are exempted from the sales tax. Vitamins sold for human consumption are not exempted.

28. Amend Rule No. 11.1 on page 473 of I. D. R., 1958, by striking from line two (2) thereof the words, "except bowling alleys"; and by striking therefrom all of the second paragraph thereof; and by striking from line six (6) of the third (3rd) paragraph thereof the word "privileged" and by substituting therefor the word "privilege"; and by striking from line three (3) of the fourth (4th) paragraph thereof the words, "except bowling."

29. Amend Rule No. 126 on page 477 of I. D. R., 1958, by striking all of said rule after the number thereto on line one (1) and by substituting therefor the following:—

Rentals off Tangible Personal Property Business.

1. Persons who are engaged in the business of leasing, renting or loaning tangible personal

property, to users or consumers, but who are not in the business of selling the type of property being leased, rented or loaned, shall for the purpose of the retail sales tax law and the use tax law be deemed and regarded as consumers or users of such property so leased, rented or loaned. This means that retailers making sales in Iowa of such property to such persons for such purposes are selling at retail within the meaning of the retail sales tax law and the gross receipts so derived are subject to sales tax.

2. Further, this means that such persons who purchase out of Iowa the property to be so rented, leased or loaned to lessees for use in Iowa, owe use tax to the state of Iowa, based upon their purchase price of the property so purchased, the use tax to be paid by such persons to the non-Iowa vendor (if registered to collect Iowa use tax) or otherwise directly to the Iowa state tax commission, except, in the case of motor vehicles or trailers the use tax is payable to the county treasurer in Iowa who issues the original Iowa registration for the vehicle.

30. Amend Rule No. 126.1 on page 478 of I. D. R., 1958, by striking all of said rule after the number thereof on line one (1) thereof and by substituting therefor the following:—

Leasing or renting of tangible personal property to lessees who use or consume the property, by persons engaged in such business, but who are also engaged in the business of selling the same type of property to consumers or users.

1. Persons engaged in the business of leasing, renting, or loaning to users or consumers in Iowa the same type of tangible personal property which they are also engaged in the business of selling at retail, will, when they lease, rent or loan tangible personal property with an option to purchase to users or consumers, be deemed and considered as making sales at retail within the meaning of section 422.42 (3), Code of Iowa, 1958, and therefore subject to the payment of sales tax measured by the amount of gross rental receipts plus the amount of gross sales receipts when the item is sold. Sales tax shall be remitted to the state on such transaction in the same manner as is provided in section 422.42 (6), Code of Iowa, 1958, for sales made under conditional sales contract, except new motor vehicles and new trailers shall be subject to the provisions of Section 423.7 and 423.8, Code of 1958, and use tax shall be paid in full to the county treasurer or state motor vehicle registration division before the original Iowa registration is issued.

2. Persons out of Iowa, who lease, rent or loan tangible personal property with an option to purchase, to lessees to be used by the lessee in Iowa, shall be considered and deemed to be making a sale of the property and the lessee shall be considered and deemed to be making a purchase of the property within the meaning of

section 423.1 (2), Code of Iowa, 1958, and such lessees shall be subject to the payment of use tax measured by the total amount of rental receipts plus any amount paid as purchase price. Retailers collecting use tax for the state, who lease with an option to purchase, shall collect the use tax and remit to the state as provided by Rule No. 188 and section 423.13, Code of 1958.

3. A transaction called a lease with an option to purchase, where the rental receipts are nominal and the option to purchase is not exercised by the lessee within a reasonable time, will be deemed and regarded as a rental without an option to purchase and the tax will be applied according to the provisions of Rule No. 126.

31. Amend Rule No. 184 on page 492 of I. D. R., 1958, by striking therefrom all after "31" in line 9 thereof through line 13 and by substituting therefor the following:—

The full month which next follows the quarterly period is allowed in which to file returns and remit tax without becoming delinquent, unless the commission shall otherwise provide.

32. Amend Rule No. 193 on page 495 of I. D. R., 1958, by striking from the third line thereof the word "twentieth" and by substituting therefor the word "last"; and by striking from the sixth line of said rule the word "twentieth" and by substituting therefor the word "last".

33. Amend Rule No. 199 on page 496 of I. D. R., 1958, by striking from the second from the last line of the rule the number "UT 514" and substitute therefor the number "UT626A".

34. Amend Rule No. 234 on page 501 of I. D. R., 1958, by striking all of the rule after the rule number and by substituting therefor the following:—

Powers and duties of motor vehicle registration division, Department of Public Safety of Iowa.

When a motor vehicle or trailer (new or used) is registered or titled with the latter division, that division shall have all of the powers and duties in respect to the collection of and reporting to the State Tax Commission of use tax, granted to and respective county treasurers of Iowa by Chapter 423, Code of Iowa, 1958, and by state tax commission rules and regulations adopted pursuant thereto in collecting use tax on motor vehicles and trailers registered or titled in their several counties.

[Filed August 5, 1958]

Pursuant to authority vested in this Iowa State Tax Commission by Sections 422.61 and 423.23, Code of Iowa, 1958, the rules and regulations or parts thereof relating to sales and use tax appearing at I. D. R., 1958, are hereby rescinded as follows:—

35. Rescind Rule No. 15.10 on page 444, I. D. R., 1958, by striking all thereof.

36. Rescind Rule No. 15.11 on page 444, I. D. R., 1958, by striking all thereof.

37. Rescind Rule No. 15.12 on page 444, I. D. R., 1958, by striking all thereof.

38. Rescind Rule No. 15.13 on page 444, I. D. R., 1958, by striking all thereof.

39. Rescind Rule No. 15.14 on page 444, I. D. R., 1958, by striking all thereof.

40. Rescind Rule No. 19 on page 445, I. D. R., 1958, by striking all of the rule after line one (1) thereof and by substituting therefor the following:—

“(Rescinded as of July 1, 1958)”

41. Rescind Rule No. 166 on page 487 of I. D. R., 1958, by striking all of rule after its title in line one (1) and by substituting therefor the following:—

“(Rescinded as of April 3, 1957)”

42. Amend Rule No. 172A on pages 489-490 of I. D. R., 1958, by striking therefrom all of the fourth from the last paragraph of the rule.

[“When determining etc.”]

Add cross-references* as follows:
Item No.

1. At the end of Rule No. 10.1 on page 441: (See Trade-in Rule No. 40)
2. At the end of Rule No. 24 (as amended) on page 446: (See Rule No. 94.1—Sales to Farmers)
3. At the end of Rule No. 25.9 on page 450: (For leased equipment see Rules Nos. 126 and 126.1)
4. At end of Rule No. 38 on page 456: Section 423.1(7). (For sale of house trailers, etc.—see Rule No. 233)
5. At the end of Rule No. 65 on page 465: (See Rule No. 94.1(3)—Sales to Farmers)
6. At the end of Rule No. 65.1 on page 465: (See Rule No. 94.1(3)—Sales to Farmers)
7. At the end of Rule No. 92 on page 469: (See Rule No. 94.1(4)—Sales to Farmers)
8. At the end of Rule No. 102 on page 471: (See Rule No. 94.1(1)—Sales to Farmers)
9. At the end of Rule No. 118 on page 476: (See Rules Nos. 92, 94.1 and 102)

[Filed October 10, 1958]

Pursuant to authority vested in this Iowa State Tax Commission by sections 422.61 and 423.23, Code of Iowa, 1958, the rules and regu-

*Cross-references are not a part of the Rules as adopted. [Ed.]

lations relating to sales and use tax appearing at 1958, I. D. R., are hereby amended as follows:

1. Amend Rule No. 111.1, on page 473, I. D. R., 1958, by striking therefrom in line five (5) of the fourth paragraph thereof the words: “Bowling alleys are exempted.”

2. Amend Rule No. 149 on page 485, I. D. R., 1958, by striking from the first line of paragraph numbered “3” the words, “Twenty days are” and by substituting therefor the words:—“The full month is”.

3. Amend Rule No. 151 on page 486, I. D. R., 1958, by striking from line seven (7) in paragraph numbered “2” thereof the word, “twenty” and by substituting therefor the word—“thirty”.

4. Amend Rule No. 175 on page 490, I. D. R., 1958, by striking from line three (3), of the fourth paragraph thereof the words, “Twenty days are” and by substituting therefor the words:—“The full month is”, and by striking from line seven (7), of said paragraph the word, “twentieth” and by substituting therefor the word, “last”.

[Filed October 10, 1958]

Income Tax

Pursuant to authority vested in this Iowa State Tax Commission by section 422.61(1), Code of Iowa, 1958, the regulation relating to duties of withholding agents appearing in I. D. R., 1958, page 425, is hereby amended as follows:

Amend Reg. 22.16-2, I. D. R., 1958, page 425, by striking therefrom all of the first paragraph thereof which follows the title of the regulation on line one (1); and by striking all of subparagraph A thereof, and its attending hanging paragraphs, and all of subparagraph B thereof, and its attending hanging paragraphs, and substituting in lieu thereof the following:

Withholding agents are charged with the responsibility of making withholdings for the Iowa income tax from payments of Iowa income made to nonresidents of the state of Iowa in a calendar year. Such withholdings shall be in the following amounts:

A. All payments except B and C. 5 per cent of all amounts in excess of \$1500.00 paid to the nonresident by the withholding agent.

B. Income derived entirely from salaries less than \$4000.00. 2 per cent in excess of \$1500.00 derived entirely from salaries, not exceeding \$4000.00, paid to the nonresident by the withholding agent.

C. Nonresident in possession of Form 3485-NR executed by the state tax commission directing withholding agent to withhold 1 per cent of certain payments. 1 per cent of such amounts paid to the nonresident by the withholding agent.