

9 per cent (3%) as provided by section sixty-nine hundred forty-three-
10 f sixty-three (6943-f63), as amended”.

1 SEC. 12. This act, being deemed of immediate importance, shall
2 be in full force and effect from and after its passage and publication
3 in the Allerton News, a newspaper published at Allerton, Iowa, and
4 in the Marcus News, a newspaper published at Marcus, Iowa.

House File 389. Approved May 7, 1937.

I hereby certify that the foregoing act was published in the Allerton News, May 27,
1937, and the Marcus News, May 27, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

CHAPTER 185

INCOME TAX

S. F. 28

AN ACT to amend chapter three hundred twenty-nine-f one (329-f1), code 1935, relating to taxation.

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

1 SECTION 1. That section sixty-nine hundred forty-three-f twelve
2 (6943-f12) of chapter three hundred twenty-nine-f one (329-f1),
3 code 1935, is hereby repealed and the following is enacted in lieu
4 thereof:

5 There shall be deducted from the tax after the same shall have been
6 computed as set forth in this division, a personal exemption as follows:

- 7 a. For a single individual, ten dollars.
- 8 b. For husband and wife or head of a family, twenty dollars.
- 9 c. For each child under the age of twenty-one years who is actually
10 supported by and dependent upon the taxpayer for his support, an
11 additional five dollars.
- 12 d. For each actual dependent other than as specified in division (c)
13 of this section, an additional five dollars.

14 “3. Change of status. If the status of a taxpayer, in so far as it
15 affects the personal exemption or credit for dependents, changes dur-
16 ing the taxable year, the personal exemption and credit shall be ap-
17 portioned under rules and regulations prescribed by the board.”

1 SEC. 2. That section sixty-nine hundred forty-three-f thirteen
2 (6943-f13) of chapter three hundred twenty-nine-f one (329-f1),
3 code 1935, is hereby amended by striking from line 3 thereof the
4 words, “six hundred”, and inserting in lieu thereof the words, “one
5 thousand”; and by striking from lines five (5) and six (6) thereof
6 the words, “eleven hundred”, and inserting in lieu thereof the words,
7 “fifteen hundred”; and by further striking from line 12 of said section
8 sixty-nine hundred forty-three-f thirteen (6943-f13) the words,
9 “eleven hundred”, and inserting in lieu thereof the words, “fifteen
10 hundred.”

1 SEC. 3. That section sixty-nine hundred forty-three-f fourteen
2 (6943-f14) of chapter three hundred twenty-nine-f one (329-f1),
3 code 1935, is hereby amended by striking from lines five (5) and six

4 (6) of said section the words, "one thousand";* and by further strik-
5 ing from line seven (7) of said section the words, "two thousand",
6 and inserting in lieu thereof the words, "three thousand."

1 SEC. 4. If any part of this act is for any reason declared invalid
2 or unconstitutional, it shall not affect the remaining portions of said
3 act.

1 SEC. 5. The provisions of this act shall apply only as to income
2 accruing subsequent to January 1, 1937.

Senate File No. 28. Approved May 1, 1937.

CHAPTER 186

SUSPENSION OF TAXES

H. F. 496

AN ACT to repeal section sixty-nine hundred fifty-g one (6950-g1), code, 1935, and enact a substitute therefor, relating to the suspension of taxes on property of recipients of old age assistance.

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

1 SECTION 1. Section sixty-nine hundred fifty-g one (6950-g1), code,
2 1935, is repealed, and the following enacted in lieu thereof:
3 "Suspension of taxes. Whenever a person has been issued a cer-
4 tificate of old age assistance and is receiving monthly or quarterly
5 payments of assistance from the old age assistance fund, such person
6 shall be deemed to be unable to contribute to the public revenue. The
7 old age assistance commission shall thereupon notify the board of
8 supervisors, of the county in which such assisted person owns prop-
9 erty, of the aforesaid fact, giving a statement of property, real and
10 personal, owned, possessed, or upon which said person is paying taxes
11 as a purchaser under contract. It shall then be the duty of the board
12 of supervisors so notified, without the filing of a petition and state-
13 ment as specified in sections sixty-nine hundred fifty (6950), code,
14 1935, to order the county treasurer to suspend the collection of all
15 the taxes assessed against said property and remaining unpaid by
16 such person or contractually payable by him, for such time as such
17 person shall remain the owner or contractually prospective owner
18 of such property, and during the period such person receives monthly
19 or quarterly payments of assistance from the old age assistance fund."

1 SEC. 2. This act being deemed of immediate importance shall take
2 effect from and after its passage and publication in the Britt News-
3 Tribune, a newspaper published at Britt, Iowa, and the Mason City
4 Globe Gazette, a newspaper published at Mason City, Iowa.

House File 496. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Britt News Tribune, May 27, 1937, and the Mason City Globe Gazette, May 25, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

* Note: The words "one thousand" do not appear in lines 5 and 6 in the section referred to.