

## CHAPTER 232

## INCOME TAX

## S. F. 349

AN ACT to amend section six thousand nine hundred forty-three and forty-eight thousandths (6943.048), Code, 1939, relating to withholding agents and non-residents.

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

- 1 SECTION 1. Section six thousand nine hundred forty-three and
- 2 forty-eight thousandths (6943.048) is hereby amended by striking the
- 3 period following the word "year" in line seven (7) adding a comma
- 4 (,) and insert the following "provided however that on incomes
- 5 derived entirely from salaries not exceeding Four Thousand Dollars
- 6 (\$4,000.00), the amount withheld shall be two (2) per cent."

Approved March 24, 1941.

## CHAPTER 233

## LIABILITY OF ESTATES FOR INCOME TAX

## S. F. 75

AN ACT to amend section six thousand nine hundred forty-three and fifty-five thousandths (6943.055), Code, 1939, relating to the making of income tax returns by administrators or executors, and providing for the district court to enter orders with reference to liability of estates for income tax and providing for limitation of claims made in estates where no income tax returns were filed.

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

- 1 SECTION 1. Section six thousand nine hundred forty-three and fifty-
- 2 five thousandths (6943.055), Code, 1939, is hereby amended by adding
- 3 thereto the following sentence: "In the making of said return, the
- 4 executor or administrator shall use the same method of computation,
- 5 either cash or accrual, as was last used by the deceased taxpayer."
- 1 SEC. 2. The judge of the district court in which the estate of the
- 2 decedent is probated may, upon application being filed by the executor
- 3 or administrator setting forth the income received by said estate, fix a
- 4 time and place for hearing upon said application and prescribe the
- 5 notice to be given to the state tax commission and may upon hearing
- 6 determine whether or not the said estate is subject to income tax and,
- 7 if the facts warrant such a finding, enter an order relieving said
- 8 executor or administrator from making an income tax report and order
- 9 that the said estate is not subject to the payment of income tax. Such
- 10 order shall not become final until thirty days after the same has been
- 11 filed with the clerk of the district court and a copy of the order entered
- 12 by the judge shall be immediately mailed to the state tax commission
- 13 by said executor or administrator by registered mail and a return filed
- 14 showing the mailing of the same.
- 1 SEC. 3. In all estates of decedents in which the executor or admin-
- 2 istrator has failed to file an income tax return and where the estate has