

CHAPTER 238  
CHAIN STORE TAX

S. F. 236

AN ACT to amend section six thousand nine hundred and forty-three and one hundred forty-one thousandths (6943.141) of the Code, 1939, relating to the applicability of the provisions of the chain store tax as expressed in chapter three hundred twenty-nine and six tenths (329.6)\* of said Code.

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

1 SECTION 1. That section six thousand nine hundred and forty-three  
2 and one hundred forty-one thousandths (6943.141) of the Code, 1939,  
3 is amended as follows:  
4 Strike from line six (6) thereof the word "six", and insert in lieu  
5 thereof the word "eight".

Approved April 3, 1941.

CHAPTER 239  
HOMESTEAD TAX CREDIT FOR THOSE IN MILITARY SERVICE

S. F. 248

AN ACT to amend sections six thousand nine hundred forty-three and one hundred forty-three thousandths (6943.143) and six thousand nine hundred forty-three and one hundred fifty-two thousandths (6943.152), Code, 1939, relating to rights and privileges granted to persons called, ordered, entering, or inducted into the military or naval forces or nurse corps of this state or the United States.

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

1 SECTION 1. Section six thousand nine hundred forty-three and one  
2 hundred forty-three thousandths (6943.143), Code, 1939, is amended  
3 by adding thereto the following: "In case the owner of the homestead  
4 is in active service in the military, naval, or air forces or nurse corps  
5 of this state or of the United States, such statement and designation  
6 may be delivered or filed by any member of the owner's family."

1 SEC. 2. Section six thousand nine hundred forty-three and one  
2 hundred fifty-two thousandths (6943.152), Code, 1939, is amended by  
3 adding to paragraph a of subsection one (1) the following: ", provided  
4 further, that when any person is inducted into active service under  
5 the Selective Training and Service Act of the United States of 1940  
6 or whose voluntary entry into active service results in a credit on the  
7 quota of persons required for service under the Selective Training and  
8 Service Act, or who, being a member of any component part of the  
9 military, naval, or air forces or nurse corps of this state or nation, is  
10 called or ordered into active service, such person shall be considered  
11 as occupying or living on the homestead during such service, provided  
12 he was entitled to a homestead tax credit for the year immediately  
13 preceding such service."

Approved April 10, 1941.

\* Note: In accordance with the enrolled bill.