

3 be and the same hereby is repealed and the following enacted in lieu
4 thereof:

5 "8. Any person required to make, render, or sign any return or
6 supplemental return, who wilfully makes any false or fraudulent re-
7 turn, with intent to defeat or evade the assessment required by law
8 to be made, shall upon conviction for each such offense be punished
9 by imprisonment in the county jail for a term not exceeding one year
10 or in the state penitentiary for a term not exceeding five years, or by
11 a fine not exceeding five thousand dollars, or both."

1 SEC. 6. Section six thousand nine hundred forty-three and forty-
2 seven thousandths (6943.047), Code, 1939, is amended by striking
3 from lines sixteen (16) and seventeen (17) of subsection one (1) the
4 words "under oath,"; by striking the last sentence of subsection two
5 (2) of said section; and by striking from line one (1) of subsection
6 three (3) of said section the following: ", under oath,".

1 SECTION. 7. Section six thousand nine hundred forty-three and
2 fifty-four thousandths (6943.054), Code, 1939, is amended by striking
3 from line eight (8) of said section the following: ", under oath,".

1 SEC. 8. This act being deemed of immediate importance, shall be
2 in full force and effect from and after its publication in the Newton
3 Daily News, a newspaper published at Newton, Iowa, and the Red
4 Oak Express, a newspaper published at Red Oak, Iowa.

Approved March 11th, 1943.

I hereby certify that the foregoing act was published in the Newton Daily News,
Newton, Ia., March 16, 1943, and the Red Oak Express, Red Oak, Ia., March 15, 1943.
WAYNE M. ROPES, *Secretary of State.*

CHAPTER 201

INCOME TAX

H. F. 12

AN ACT to amend section six thousand nine hundred forty-three and ninety thousandths
(6943.090), code, 1939, to make that part of the income tax law providing for
jeopardy assessments applicable to retail sales tax.

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

1 SECTION 1. Section six thousand nine hundred forty-three and
2 ninety thousandths (6943.090), Code, 1939, is amended by inserting
3 in line six (6) between the words "in" and "sections" the following:
4 "section 6943.062 and".

Approved January 27, 1943.