

- 3 Gazette-Tribune, a newspaper published at Sibley, Iowa, and in the
4 Lockridge Times, a newspaper published at Lockridge, Iowa.

Approved February 7, 1945.

I hereby certify that the foregoing act was published in the Sibley Gazette-Tribune, Sibley, Iowa, February 15, 1945, and the Lockridge Times, Lockridge, Iowa, February 15, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 45

INCOME TAX ON FISCAL YEAR BASIS

S. F. 233

AN ACT to extend the provisions of Senate File 30, Acts of the Fifty-first General Assembly, to individual income tax payers making a return on a fiscal year basis.

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

1 SECTION 1. The provisions of senate file thirty (30), Acts of the
2 Fifty-first General Assembly, shall apply to individual income tax
3 payers making a return on a fiscal year basis. Any such individual
4 income tax payer making a return on a fiscal year basis shall be en-
5 titled to a 50 percent reduction for two fiscal years, which may include
6 portions of other calendar years than 1945 and 1946 but no such tax
7 payer shall be entitled to a reduction for more than two (2) fiscal years
8 under the provisions of this Act.

1 SEC. 2. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in the
3 Mediapolis New Era News, a newspaper published at Mediapolis,
4 Iowa, and the Cedar Rapids Gazette, a newspaper published in Cedar
5 Rapids, Iowa.

Approved March 7, 1945.

I hereby certify that the foregoing act was published in the Mediapolis New Era News, Mediapolis, Iowa, March 15, 1945, and the Cedar Rapids Gazette, Cedar Rapids, Iowa, March 12, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 46

TAX COMMISSION SUPPORT

H. F. 306

AN ACT to amend section six thousand nine hundred forty-three and one hundred-thousandths (6943.100), code, 1939, relating to allocation of revenues of the income, corporation and sales tax.

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

1 SECTION 1. Amend section six thousand nine hundred forty-three
2 and one hundred-thousandths (6943.100), code, 1939, by inserting a
3 new paragraph as follows: