

**State of Iowa**

**1947**

# **ACTS AND JOINT RESOLUTIONS**

**PASSED AT THE**

**EXTRAORDINARY SESSION**

**OF THE**

## **Fifty-second General Assembly**

**OF THE**

### **STATE OF IOWA**



**CHARLES H. SCHOLZ**  
**CODE EDITOR**

---

**WAYNE A. FAUPEL**  
**DEPUTY CODE EDITOR**

---

Published by  
**THE STATE OF IOWA**  
Des Moines

## CERTIFICATE

STATE OF IOWA  
Office of Code Editor

I, Charles H. Scholz, Editor of the Code of Iowa, do hereby certify that the acts, laws and joint resolutions and the certificates by the Secretary of State of the publication or filing thereof contained in this volume have been prepared from the original enrolled acts on file in the office of the Secretary of State and are correct and are published under the authority of the statutes of this state and constitute the acts, laws and joint resolutions of the Fifty-second General Assembly of the State of Iowa in Extraordinary Session.



December, 1947.

Code Editor.

Section 622.59 of the 1946 Code of Iowa is as follows:

“Printed copies of the statute laws of this or any other of the United States, or of congress, or of any foreign government, purporting or proved to have been published under the authority thereof, or proved to be commonly admitted as evidence of the existing laws in the courts of such state or government, shall be admitted in the courts of this state as presumptive evidence of such laws.”

# LAWS

OF THE

## Fifty-second General Assembly

OF THE

### STATE OF IOWA

PASSED AT THE EXTRAORDINARY SESSION THEREOF, AT DES MOINES,  
THE CAPITAL OF THE STATE, BEGUN ON THE SIXTEENTH DAY  
OF DECEMBER, AND ENDED ON THE NINETEENTH DAY  
OF DECEMBER, A. D. 1947, IN THE ONE HUNDRED  
FIRST YEAR OF THE STATE

---

## GENERAL LAWS

### CHAPTER 1

#### PERSONAL NET INCOME TAX REDUCTION

##### H. F. 1

AN ACT to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), and four hundred twenty-two point thirteen (422.13), Code 1946, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax and relating to returns by individuals for the filing of individual income tax for the years nineteen hundred forty-seven (1947) and nineteen hundred forty-eight (1948); and also providing for refunds and making such credit applicable to returns on a fiscal year basis.

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

- 1 SECTION 1. Section four hundred twenty-two point five (422.5),
- 2 Code 1946, is amended by inserting a paragraph after line twenty-four
- 3 (24) as follows:
- 4 "The rates herein provided are hereby reduced twenty-five per cent
- 5 (25%) on all taxable income earned in 1947 and 1948, and this pro-
- 6 vision shall apply to returns made on a fiscal year basis for any fiscal
- 7 year beginning after January 1, 1947."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),  
2 Code 1946, is hereby amended by adding the following paragraph:  
3 "For the years 1947 and 1948, the deductions from the computed  
4 tax shall be as follows:  
5 1. For a single individual, fifteen dollars.  
6 2. For husband and wife or head of a family, thirty dollars.  
7 3. For each child under the age of twenty-one years who is actually  
8 supported by and dependent upon the taxpayer for his support, an  
9 additional seven dollars fifty cents.  
10 4. For each actual dependent other than as specified in subsection  
11 3 of this section, the taxpayer may deduct the sum of seven dollars  
12 fifty cents; or in lieu thereof in the case of a father, mother, or grand-  
13 parent dependent upon the taxpayer, the taxpayer in computing the  
14 net income may make deduction therefrom of four hundred fifty dol-  
15 lars for such dependent."

1 SEC. 3. Amend section four hundred twenty-two point thirteen  
2 (422.13), Code 1946, by adding the following:  
3 "For the years 1947 and 1948, a return shall be made by an indi-  
4 vidual as follows:  
5 1. Every individual having a net income for the tax year from  
6 sources taxable under this division, of \$1250.00 or over, if single, or  
7 if married and not living with husband or wife; or having a net in-  
8 come for the tax year of \$2000.00 or over, if married and living with  
9 husband or wife, shall make and sign a return, stating specifically the  
10 items of gross income and the deductions and exemptions allowed by  
11 this division.  
12 2. If husband and wife living together have an aggregate net income  
13 of \$2000.00 or over, each shall make such a return, unless the income  
14 of each is included in a single joint return."

1 SEC. 4. In all cases where payments are, or have been made, of an  
2 amount in excess of the provisions of this act for income tax due and  
3 payable for the years nineteen hundred forty-seven (1947) and nine-  
4 teen hundred forty-eight (1948), the state tax commission shall make  
5 refunds to such taxpayers, and no application for such refunds shall  
6 be necessary by the taxpayer and said commission shall certify the  
7 amount of the refund to the state comptroller who shall issue a war-  
8 rant therefor.

1 SEC. 5. This act being deemed of immediate importance shall be-  
2 come effective upon its publication in The Evening Sentinel, a news-  
3 paper published at Shenandoah, Iowa, and in the LeMars Sentinel, a  
4 newspaper published at LeMars, Iowa.

Approved December 19, 1947.

I hereby certify that the foregoing act was published in The Evening Sentinel,  
December 23, 1947, and the LeMars Sentinel, December 23, 1947.

ROLLO H. BERGESON, *Secretary of State*

## CHAPTER 2

## GENERAL CONTINGENT FUND

## H. F. 6

AN ACT making an additional appropriation to the general contingent fund of the state for the current biennium, amendatory of chapter forty-one (41), Acts of the Fifty-second General Assembly.

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

1 SECTION 1. Amend section one (1) of Chapter forty-one (41), Acts  
2 of the Fifty-second General Assembly by striking from lines three  
3 (3) and four (4) the following words and figures: "one million dollars  
4 (\$1,000,000)" and inserting in lieu thereof the following words and  
5 figures: "two million dollars (\$2,000,000)".

1 SEC. 2. This act being deemed of immediate importance shall be-  
2 come effective upon publication in the Times-Republican, a newspaper  
3 published at Corydon, Iowa, and in the Mediapolis New Era, a news-  
4 paper published at Mediapolis, Iowa.

Approved December 19, 1947.

I hereby certify that the foregoing act was published in the Times-Republican,  
\* December 25, 1947, and the Mediapolis New Era, December 26, 1947.

ROLLO H. BERGESON, *Secretary of State*

## CHAPTER 3

## MISCELLANEOUS EXPENSE APPROPRIATION

## S. F. 1

AN ACT making appropriations for payment of miscellaneous expenses of the Fifty-second General Assembly in Extraordinary Session.

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

1 SECTION 1. There is hereby appropriated a sum sufficient to pay  
2 the per diem compensation made necessary by House Concurrent Reso-  
3 lution 2 for services required of officers and employees of the Fifty-  
4 second General Assembly in Extraordinary Session after final ad-  
5 journment.

1 SEC. 2. This act being deemed of immediate importance shall be  
2 in full force and effect after its passage and publication in the Daily  
3 Times Herald, a newspaper published at Carroll, Iowa, and the Spen-  
4 cer Daily Reporter, a newspaper published at Spencer, Iowa.

Approved December 19, 1947.

I hereby certify that the foregoing act was published in the Daily Times Herald,  
December 22, 1947, and the Spencer Daily Reporter, December 22, 1947.

ROLLO H. BERGESON, *Secretary of State*

# JOINT RESOLUTION

## CHAPTER 4

### INTERIM FLOOD CONTROL COMMITTEE

#### H. J. R. 1

A JOINT RESOLUTION creating a special committee to study the problems of flood control, drainage, erosion, use and depletion of underground water, pollution of rivers and underground water, and to recommend the state policy and program of legislation relating thereto, and defining the powers and duties of said committee, and fixing and providing for an appropriation therefor.

WHEREAS, the floods and resulting devastation of homes, farms, industries and places of business of recent years have created an emergency requiring early legislative enactment of a permanent flood control program in the State of Iowa, but such permanent program cannot be established and enacted into law without full and thorough study by competent authorities, and

WHEREAS, the Federal Congress has established a comprehensive program designed to check and control floods and soil erosion in the entire Mississippi and Missouri River basins, but the State of Iowa has established no plan or program, nor created any agency to aid or advise with the Federal Government in the prosecution of this work to the end that the greatest good and benefit may be assured therefrom, and

WHEREAS, it is necessary to establish a sound policy in this state relating to use, control, navigation, transportation and pollution of public waters, including the use, pollution and depletion of underground waters, and by a careful study of the drainage laws, and the adoption of a long-range program of works and improvements, and correlation of this program with that of the Federal Government, so that the annual loss of life and property by floods and improper uses may be reduced, the erosion control program may be enhanced, and the natural resources of the State conserved.

NOW, THEREFORE,

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

1 SECTION 1. That a committee of twelve members, to be known as  
 2 the "Interim Flood Control Committee", be and is hereby established.  
 3 Said committee shall consist of three members of the Senate to be  
 4 appointed by the President thereof; three members of the House of  
 5 Representatives to be appointed by the Speaker, and six citizens,  
 6 three of whom shall be registered engineers, to be designated by the  
 7 Governor. Not more than two out of the three selectees to be desig-  
 8 nated by the Speaker of the House and the President of the Senate  
 9 shall be from the same political party. Any vacancy in the member-  
 10 ship shall be filled by the official who made the original appointment.  
 11 The committee shall select its own chairman and such other officers  
 12 as it shall deem necessary.

1 SEC. 2. It shall be the duty of said committee to study and ascer-  
 2 tain the needs of the State of Iowa for laws, creating policies and

3 programs relating to the use and control of the streams and under-  
 4 ground waters of the State, erosion, floods, drainage, as well as the  
 5 conservation of waters and water courses and related subjects, and  
 6 to prepare and submit a printed report, together with recommenda-  
 7 tions to the next General Assembly, accompanied with drafts of rec-  
 8 ommended legislation. Such report shall be filed by December 15,  
 9 1948, in the office of the Governor, and thereupon the Committee shall  
 10 be discharged.

1 SEC. 3. The Committee shall particularly study the flood control,  
 2 and water use laws of other states. The facilities, advice and serv-  
 3 ices of the State Geological Department, the College of Engineering  
 4 of the State schools, the Highway Department, the Conservation Com-  
 5 mission, the Public Health Department, the Extension Division, and  
 6 any agency of the State having an interest in, or information about  
 7 such subjects, shall be made available to the Committee. Said Com-  
 8 mittee is authorized to hold hearings within the State, fix the time  
 9 and place thereof, and subpoena witnesses thereto with the same  
 10 power and effect as a standing committee of the Legislature. It is  
 11 authorized to employ clerical help, and to fix the compensation thereof.  
 12 The services of the Attorney General shall be available to the Com-  
 13 mittee. It shall have the power to establish its own rules governing  
 14 its own conduct and meetings.

1 SEC. 4. The members of the Committee designated by the Governor  
 2 shall receive the sum of Ten Dollars (\$10.00) per diem for each day  
 3 of actual attendance upon meetings of said Committee, and all mem-  
 4 bers thereof shall receive their actual expenses of subsistence and  
 5 travel while away from home upon the attendance of the duties of said  
 6 Committee. The members of said committee who are members of  
 7 the Legislature shall receive for their services such sum as may be  
 8 authorized at the next session of the Legislature.

1 SEC. 5. For the purpose of defraying the expenses of said Com-  
 2 mittee, including compensation and expenses of its members, also in-  
 3 cluding the cost of printing the report of the Committee, there is here-  
 4 by appropriated out of the general fund not otherwise appropriated,  
 5 the sum of Fifteen thousand dollars (\$15,000.00), or so much thereof  
 6 as may be necessary. The Chairman of the Committee is authorized  
 7 to draw vouchers upon the State Comptroller for the expenditures  
 8 herein provided for, and the Comptroller is authorized to draw war-  
 9 rants for the same upon the State Treasurer.

1 SEC. 6. This Resolution being deemed of immediate importance,  
 2 shall become effective from and after its publication in Marshalltown  
 3 Times-Republican, a newspaper published at Marshalltown, Iowa,  
 4 and in the Ottumwa Daily Courier, a newspaper published at Ot-  
 5 tumwa, Iowa.

Approved December 19, 1947.

I hereby certify that the foregoing act was published in the Marshalltown Times-  
 Republican, December 20, 1947, and the Ottumwa Daily Courier, December 23, 1947.

ROLLO H. BERGESON, *Secretary of State*

## TABLE OF STATUTES TEMPORARILY MODIFIED

CODE 1946

Section	Page
422.5 .....	1
422.12 .....	2
422.13 .....	2
ACTS OF G.A. AMENDED	
Ch. 41 Acts 52 G. A.....	3

---

## INDEX

### APPROPRIATIONS

- Contingent fund, 3
- Flood control committee, 5
- Miscellaneous expenses of G.A., 3

### FLOOD CONTROL

- Expenses paid, 5
- Interim committee appointed, 4
- Report to governor, 5

### INCOME TAX

- Temporary reduction, 1