

1 SEC. 24. In the event the government of the United States or any
2 branch, department, agency or other instrumentality thereof shall
3 make provision for sending of any voting matter provided for in this
4 Act through the mails postage free, or otherwise, the election officials
5 of the state of Iowa and of the several counties of the state are author-
6 ized to make use thereof under the direction of the Iowa servicemen's
7 commission.

1 SEC. 25. The provisions of this Act as to absent voting shall apply
2 only to absent voters in the armed forces of the United States. The
3 provisions of chapter fifty-three (53), Code 1950, shall apply to all
4 other qualified voters not members of the armed forces of the United
5 States, unaffected by any provision of sections three (3) to twelve
6 (12), both inclusive, of this Act.

1 SEC. 26. There is hereby appropriated to the Iowa servicemen's
2 ballot commission from the general fund of the state such sums as are
3 necessary for it to pay its expenses and perform its functions under
4 this Act. Warrants shall be drawn by the comptroller upon certifica-
5 tion by the chairman of the commission, or in the event of his inability
6 or unavailability to act, by three members of the commission.

1 SEC. 27. This Act shall be liberally construed in order to provide
2 means and opportunity for qualified voters of the state of Iowa serving
3 in the armed forces of the United States to vote at the primary and
4 general elections in the year 1952.

1 SEC. 28. The provision or provisions of this Act which are incon-
2 sistent with any provision or provisions of any other existing statute
3 or any part of any such other existing statute, shall prevail. Likewise,
4 the provision or provisions of any other existing statute or any part of
5 any other existing statute which is not inconsistent with this Act,
6 shall prevail.

Approved May 15, 1951.

CHAPTER 39

STATE BOARD OF SOCIAL WELFARE

H. F. 482

AN ACT to amend chapter one (1), section fifty (50), Acts of the Fifty-third General Assembly relating to compensation of members of board of social welfare.

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

1 SECTION 1. Chapter one (1), section fifty (50), Acts of the Fifty-
2 third General Assembly is hereby amended by striking the comma (,)
3 in line four (4) after the word and quotation marks (") "thousand"
4 and insert in lieu thereof a period (.) and striking from lines four (4),
5 five (5) and six (6) the following "provided, however, the salary of
6 the member of the board of social welfare, whose term expires June
7 30, 1955, shall be forty-five hundred dollars (\$4500.00).".

1 SEC. 2. This Act being deemed of immediate importance shall take
2 effect and be in force from and after its publication in The West Des

3 Moines Express, a newspaper published at West Des Moines, Iowa,
4 and in the Jackson Sentinel, a newspaper published at Maquoketa,
5 Iowa.

Approved May 15, 1951.

I hereby certify that the foregoing act was published in The West Des Moines Express, West Des Moines, Iowa, May 24, 1951, and in the Jackson Sentinel, Maquoketa, Iowa, May 25, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 40

COUNCIL IN MANAGER CITIES

H. F. 161

AN ACT relating to the number of city councilmen to be elected under a city organized under the manager by election plan, and for amending section four hundred nineteen point seven (419.7), Code 1950.

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

1 SECTION 1. Section four hundred nineteen point seven (419.7),
2 Code 1950, is hereby amended by adding thereto the following: "Not-
3 withstanding the provisions of any other statute: for the year 1951
4 the population under this section shall be determined by the census
5 of 1950 certified to cities or towns by the federal census bureau of
6 the United States Department of Commerce."

1 SEC. 2. This act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Lone Tree
3 Reporter, a newspaper published at Lone Tree, Iowa, and in the Iowa
4 City Press-Citizen, a newspaper published at Iowa City, Iowa.

Approved February 19, 1951.

I hereby certify that the foregoing act was published in the Lone Tree Reporter, Lone Tree, Iowa, March 1, 1951, and in the Iowa City Press-Citizen, Iowa City, Iowa, February 23, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 41

INCOME TAX

H. F. 109

AN ACT to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), four hundred twenty-two point thirteen (422.13), Code 1950, chapter forty-one (41), Acts of the Fifty-third General Assembly and chapter one (1), Acts of the Fifty-second General Assembly, 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 fifty-one and nineteen hundred fifty-two; 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 1950, is amended by inserting a paragraph after line twenty-four
3 (24) as follows: