

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: