

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:

4 "The rates herein provided are hereby reduced twenty-five per cent  
5 (25%) on all taxable income earned in 1951 and 1952, and this pro-  
6 vision shall apply to returns made on a fiscal year basis for any fiscal  
7 year beginning after January 1, 1951."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),  
2 Code 1950, is hereby amended by adding the following paragraph:

3 "For the years 1951 and 1952, 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 dollars  
15 for such dependent."

1 SEC. 3. Amend section four hundred twenty-two point thirteen  
2 (422.13), Code 1950, by adding the following:

3 "For the years 1951 and 1952, 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 \$1500.00 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 \$2350.00 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 in-  
13 come of \$2,000.00 or over, each shall make such a return, unless the  
14 income of each is included in a single joint return."

1 SEC. 4. Amend section one (1), chapter forty-one (41), Acts of  
2 the Fifty-third General Assembly by striking all after the word "basis"  
3 in lines six (6) and seven (7).

1 SEC. 5. Amend section one (1), chapter one (1), Acts of the Fifty-  
2 second General Assembly, Extraordinary session by striking all after  
3 the word "basis" in lines six (6) and seven (7).

Approved May 15, 1951.