

1 SEC. 2. Amend section four hundred twenty point fifteen (420.15),
 2 Code 1950, by striking the words "not exceeding forty-five hundred"
 3 in line three (3) and inserting in lieu thereof, the words "not to
 4 exceed six thousand".

1 SEC. 3. Chapter one hundred forty-six (146), Acts of the Fifty-
 2 fourth General Assembly is amended by inserting at the end of sec-
 3 tion two (2), the following:
 4 "'Councilmen' as used in this chapter shall include 'aldermen'
 5 where members of a city council are elected and have historically been
 6 referred to by such title."

Approved April 16, 1953.

CHAPTER 202

FERRIES

S. F. 135

AN ACT to amend section four hundred twenty point one hundred sixty-six (420.166), Code 1950, relating to ferries in special charter cities.

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

1 SECTION 1. Section four hundred twenty point one hundred sixty-
 2 six (420.166), Code 1950, is amended by striking from line four (4)
 3 the reference, "section 368.38" and inserting in lieu thereof the follow-
 4 ing, "section 23 of chapter 151, Acts 54 G.A., in regard to ferries".

Approved February 12, 1953.

CHAPTER 203

SPECIAL CHARTER CITIES

S. F. 109

AN ACT to enable cities with special charters which operate under chapter four hundred twenty (420), Code 1950, and which collect rubbish and garbage under a can tax to declare the service a benefit to the property served and in case of non-payment to assess the cost against the property benefited.

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

1 SECTION 1. Special chartered cities which collect both rubbish and
 2 garbage by a monthly can tax shall have the power by ordinance to
 3 declare the service a benefit to the property so served and in case of
 4 failure to pay said monthly charge to assess the actual cost thereof
 5 against the property benefited.

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 Musca-
 3 tine Journal and News Tribune, a newspaper published at Muscatine,

4 Iowa, and in The Wilton Advocate, a newspaper published at Wilton
5 Junction, Iowa, without expense to the state.

Approved April 10, 1953.

I hereby certify that the foregoing Act, Senate File 109, was published in The Muscatine Journal and News Tribune, Muscatine, Iowa, April 18, 1953, and in The Wilton Advocate, Wilton Junction, Iowa, June 11, 1953.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 204 INCOME TAX RATES

H. F. 91

AN ACT to amend section four hundred twenty-two point five (422.5), section four hundred twenty-two point twelve (422.12), and section four hundred twenty-two point thirteen (422.13), Code 1950, relating to the rate of tax imposed on income and providing for deductions from the computed tax.

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 striking subsections one (1), two (2), three
3 (3), four (4) and five (5), and inserting in lieu thereof the following:
4 "1. On the first one thousand dollars of taxable income, or any part
5 thereof, three-fourths ($\frac{3}{4}$) of one (1) percent.
6 2. On the second thousand dollars of taxable income, or any part
7 thereof, one and one-half ($1\frac{1}{2}$) percent.
8 3. On the third thousand dollars of taxable income, or any part
9 thereof, two and one-fourth ($2\frac{1}{4}$) percent.
10 4. On the fourth thousand dollars of taxable income, or any part
11 thereof, three (3) percent.
12 5. On the fifth thousand dollars of taxable income, or any part
13 thereof, three and three-fourths ($3\frac{3}{4}$) percent, and on all taxable
14 income in excess of five thousand dollars, three and three-fourths
15 ($3\frac{3}{4}$) percent."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),
2 Code 1950, is hereby amended by striking subsections one (1), two
3 (2), three (3) and four (4) thereof and inserting in lieu thereof the
4 following:
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.
16 *If the status of a taxpayer, insofar as it affects the personal ex-

*See chapter 205 for substitute for this paragraph.