

3 "1. From and after the effective date of this Act, any person who
 4 is a member of the federal civil service retirement program shall not
 5 be eligible for membership in the Iowa public employees' retirement
 6 system, and the provisions of chapter ninety-seven B (97B) of the
 7 Code, shall not apply to such employee. Any employee whose member-
 8 ship in the federal civil service retirement program is subsequently
 9 terminated shall immediately notify his employer and the Iowa em-
 10 ployment security commission of such fact, and the employee shall
 11 become subject to the provisions of this chapter on the date the noti-
 12 fication is received by the commission.

13 "Any employee as defined in chapter ninety-seven B (97B) of the
 14 Code who is a member of the federal civil service retirement program
 15 on the effective date of this Act shall notify his employer and the
 16 Iowa employment security commission of such fact. The employee's
 17 membership in the Iowa public employees' retirement system shall
 18 automatically terminate on the effective date of this Act.

19 "2. Upon termination of membership in the Iowa public employ-
 20 ees' retirement system under the provisions of this Act, the employee
 21 shall be paid from the Iowa public employees' retirement fund within
 22 six (6) months of the termination a lump sum cash amount equal to
 23 the sum of:

24 a. Such member's accumulated contributions as defined in subsec-
 25 tion nine (9) of section ninety-seven B point forty-one (97B.41) of
 26 the Code, computed as of the effective date of the Act, plus

27 b. The total amount contributed to the Iowa old age and survivors'
 28 insurance fund prior to July 1, 1953, by such member which was
 29 transferred to the retirement fund as of July 1, 1953, and would have
 30 been refundable to him had he not elected to receive prior service
 31 credit in accordance with section ninety-seven B point forty-three
 32 (97B.43) of the Code, with interest on such amount at two (2) per-
 33 cent per annum compounded annually from July 1, 1953, to the effec-
 34 tive date of the Act."

Approved May 7, 1959.

CHAPTER 117

EMPLOYMENT SECURITY

H. F. 681

AN ACT to amend chapter ninety-seven C (97C), Code 1958, relating to tax on employ-
 ees and employers under the social security act.

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

1 SECTION 1. Section ninety-seven C point five (97C.5), Code 1958,
 2 is amended by striking all after the word "to" in line eight (8) and
 3 up to and including the period following the word "wages" in line
 4 twenty-five (25) and inserting in lieu thereof the following: "such
 5 per centum of the wages received by the employee as imposed by
 6 Social Security Act, Title II, as such Act has been and may from
 7 time to time be amended.

1 SEC. 2. Section ninety-seven C point ten (97C.10), Code 1958, is
 2 amended by striking all after the words "equal to" in line four (4)
 3 and up to and including the period following the word "wages" in
 4 line twenty-four (24) and inserting in lieu thereof the following:
 5 "such per centum of the wages paid by the employer to each em-
 6 ployee as imposed by the Social Security Act, Title II, as such Act
 7 has been and may from time to time be amended."

1 SEC. 3. This Act, being deemed of immediate importance, shall
 2 take effect and be in full force from and after its passage and publi-
 3 cation in the Indianola Record-Herald & Tribune, a newspaper pub-
 4 lished at Indianola, Iowa, and in the Cherokee Daily Times, a news-
 5 paper published at Cherokee, Iowa.

Approved May 15, 1959.

I hereby certify that the foregoing Act, House File 681, was published in the Indian-
 ola Record-Herald & Tribune, Indianola, Iowa, May 21, 1959, and in the Cherokee Daily
 Times, Cherokee, Iowa, May 21, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 118

INCOME TAX DEDUCTION

S. F. 189

AN ACT to repeal section ninety-seven C point seven (97C.7), Code 1958, relating to
 income tax deduction.

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

1 SECTION 1. Section ninety-seven C point seven (97C.7), Code
 2 1958, is hereby repealed.

Approved May 5, 1959.

CHAPTER 119

CIGARETTE TAX

H. F. 266

AN ACT relating to the sale of cigarettes and tobacco.

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

1 SECTION 1. Section ninety-eight point two (98.2), Code 1958, is
 2 hereby amended as follows:

3 1. By striking from line three (3) of such section the word
 4 "twenty-one" and by inserting in lieu thereof the word, "eighteen
 5 (18)".

6 2. By striking from line nine (9) of such section the word, "six-
 7 teen" and by inserting in lieu thereof the word, "eighteen (18)".