

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 2 1958, is hereby repealed.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)".