

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 2 1958, is hereby repealed.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)".

1 SEC. 2. Section ninety-eight point four (98.4), Code 1958, is  
2 hereby amended by striking from line one (1) the word, "twenty-  
3 one" and by inserting in lieu thereof the word, "eighteen (18)".

1 SEC. 3. Section ninety-eight point five (98.5), Code 1958, is  
2 hereby amended as follows:

3 1. By striking from lines one (1) and two (2) of such section the  
4 word "twenty-one" and by inserting in lieu thereof the word, "eight-  
5 een (18)".

6 2. By striking from lines four (4) through ten (10) inclusive the  
7 words, "and if eighteen years of age or over, shall be punished by a  
8 fine not exceeding five dollars or by imprisonment in the county jail  
9 not exceeding five days, or by both such fine and imprisonment.

10 "If such minor shall be under the age of eighteen years he or she"  
11 and by inserting in lieu thereof the words, ". Said minor".

1 SEC. 4. Section ninety-eight point six (98.6), Code 1958, is here-  
2 by amended as follows:

3 1. By striking from lines seven (7) and eight (8) of subsection  
4 one (1) the words, "one and one-half" and by inserting in lieu thereof  
5 the word, "two (2)".

6 2. By striking from line ten (10) of subsection one (1) the words,  
7 "two and one-half" and by inserting in lieu thereof the word, "three  
8 (3)".

1 SEC. 5. Section ninety-eight point twenty-two (98.22), Code 1958,  
2 is hereby amended as follows:

3 1. By striking from line four (4) of subsection one (1) of such  
4 section the word, "any" and by inserting in lieu thereof the words,  
5 "the provisions of section ninety-eight point two (98.2) of the Code,  
6 the commission shall revoke the permit issued such person upon such  
7 notice and hearing as is hereinafter provided. If such person violates  
8 any other".

9 2. By inserting in line four (4) of subsection one (1) after the  
10 word "has" the word willfully".

11 3. By striking from line two (2) of subsection two (2) of such  
12 section the words, "this chapter" and by inserting in lieu thereof the  
13 words, "section ninety-eight point two (98.2) of the Code".

14 4. By striking from line four (4) of subsection two (2) of such  
15 section the word, "may" and by inserting in lieu thereof the word,  
16 "shall".

17 5. By inserting in line four (4) of subsection two (2) of such sec-  
18 tion after the word, "permits" the words, "and if any such retailer  
19 violates any other provisions of this chapter, the board of supervisors  
20 or the city or town council which issued the permit may revoke his  
21 permit or permits".

Approved May 7, 1959.