

CHAPTER 294

SPECIAL CHARTER CITIES

S. F. 273

AN ACT to amend section four hundred twenty point forty-one (420.41), Code 1958, relating to general powers and provisions of cities under special charter.

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

1 SECTION 1. Section four hundred twenty point forty-one (420.41),
2 Code 1958, is hereby amended by inserting at the end of such section
3 the following subsections:

4 "Notwithstanding the provisions of subsection one (1) of this sec-
5 tion, the fiscal year for special charter cities, which prior to and con-
6 currently with the taking effect of this Act collect general city taxes
7 directly through their own officers, and for all departments, boards
8 and commissions thereof, shall be as established by city ordinance.

9 "Notwithstanding the provisions of subsection one (1) of this sec-
10 tion, special charter cities which prior to and concurrently with the
11 taking effect of this Act collect general city taxes directly through
12 their own officers, shall, within the applicable provisions of chapter
13 four hundred and four (404), make the appropriations for the neces-
14 sary expenditures for the next ensuing fiscal year by ordinance. The
15 proposed ordinance shall, upon first reading, be placed on file with the
16 clerk for public inspection, and, upon second reading, if and as amend-
17 ed, forthwith be published in a newspaper of general circulation, to-
18 gether with the time and place for a public hearing on said proposed
19 ordinance, which hearing shall be not less than ten (10) days prior
20 to the council meeting at which it shall be placed upon its passage."

1 SEC. 2. This Act, being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 The Daily Times, a newspaper published at Davenport, Iowa, and The
4 Burlington Hawk-Eye Gazette, a newspaper published at Burlington,
5 Iowa.

Approved April 10, 1959.

I hereby certify that the foregoing Act, Senate File 273, was published in The Daily Times, Davenport, Iowa, April 16, 1959, and in the Burlington Hawk-Eye Gazette, Burlington, Iowa, April 16, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 295

STATE INCOME TAXES

S. F. 51

AN ACT to amend chapter four hundred twenty-two (422), Code 1958, relating to state income taxes, to provide for the adoption of amendments to the Internal Revenue Code of 1954.

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

1 SECTION 1. Section four hundred twenty-two point four (422.4),
2 Code 1958, is hereby amended by striking all in line four (4) of para-

3 graph fourteen (14) thereof and inserting in lieu thereof the follow-
4 ing: "nineteen fifty-eight (1958)".

1 SEC. 2. Section four hundred twenty-two point thirty-two (422.32),
2 Code 1958, is hereby amended by striking "1956" in line three (3) of
3 paragraph four (4) thereof and inserting in lieu thereof the follow-
4 ing: "nineteen fifty-eight (1958)".

1 SEC. 3. Where a corporation is not subject to income tax and the
2 stockholders of such corporation are taxed on the corporation's in-
3 come under the provisions of the Internal Revenue Code of 1954, the
4 same tax treatment shall apply to such corporation and such stock-
5 holders for Iowa income tax purposes.

1 SEC. 4. The provisions of this Act shall have the same retroactive
2 effect as the amendments to the Internal Revenue Code of 1954
3 adopted hereby have for federal income tax purposes.

1 SEC. 5. If any provision of this Act or the application of such
2 provision to any person or circumstance shall be held invalid, the re-
3 mainder of this Act or the application of such provision to persons or
4 circumstances other than those to which it is held invalid shall not be
5 affected thereby.

1 SEC. 6. This Act being deemed of immediate importance shall be
2 in force and effect immediately upon its passage and publication in the
3 Sioux City Journal-Tribune, a newspaper published at Sioux City,
4 Iowa, and in the Iowa City Press-Citizen, a newspaper published at
5 Iowa City, Iowa.

This bill (Senate File 51), having remained with the Governor three days (Sunday excepted), the General Assembly being in session, has become a law this 2nd day of February, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

I hereby certify that the foregoing Act, Senate File 51, was published in the Sioux City Journal-Tribune, Sioux City, Iowa, February 6, 1959, and in the Iowa City Press-Citizen, Iowa City, Iowa, February 5, 1959.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 296

NONRESIDENT INCOME TAX

S. F. 535

AN ACT to amend section four hundred twenty-two point sixteen (422.16), Code 1958, relating to the percentage of withholdings on gross personal income of nonresidents by withholding agents.

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

1 SECTION 1. Section four hundred twenty-two point sixteen
2 (422.16), subsection one (1), Code 1958, is hereby amended by strik-
3 ing the word "five" at the end of line three (3) and inserting in lieu
4 thereof the word "four (4)"; by striking the word "five" in line six
5 (6) and inserting in lieu thereof the word "four (4)", and by adding