

6 a new sentence after the period (.) in line eleven (11) as follows:
 7 "The commission is hereby authorized to prepare wage bracket sched-
 8 ules of withholding not in excess of the above maximum percentage."

Approved May 6, 1959.

CHAPTER 297

INCOME TAX INSTALLMENTS

H. F. 539

AN ACT to amend section four hundred twenty-two point twenty-four (422.24), Code 1958, relating to installment payments of income tax.

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

1 SECTION 1. Section four hundred twenty-two point twenty-four
 2 (422.24), Code 1958, is amended by striking the word "ten" in line
 3 eight (8) and inserting in lieu thereof the word "fifty".

Approved April 27, 1959.

CHAPTER 298

INCOME TAX VIOLATIONS

H. F. 397

AN ACT relating to violations of income tax laws, unauthorized disclosure of information, and penalties therefor.

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

1 SECTION 1. Section four hundred twenty-two point twenty-five
 2 (422.25), subsection five (5), Code 1958, is hereby repealed and the
 3 following enacted in lieu thereof:
 4 "Any person required to supply any information, to pay any tax,
 5 or to make, sign, or file any return or supplemental return, who will-
 6 fully makes any false or fraudulent return, or willfully fails to pay
 7 such tax, supply such information, or make, sign, or file such return,
 8 at the time or times required by law, shall upon conviction for each
 9 such offense be punished by imprisonment in the county jail for a
 10 term not exceeding one (1) year, or by a fine not exceeding twenty-
 11 five hundred (2500) dollars, or both such fine and imprisonment."

1 SEC. 2. Further amend section four hundred twenty-two point
 2 twenty-five (422.25), Code 1958, by adding the following new sub-
 3 section:

4 "Any person who willfully attempts in any manner to defeat or
 5 evade any tax imposed by this division or the payment thereof, shall
 6 upon conviction for each such offense be punished by imprisonment
 7 in the county jail for a term not exceeding one (1) year or in the
 8 state penitentiary for a term not exceeding five (5) years or by a
 9 fine not exceeding five thousand (5000) dollars, or both such fine and
 10 imprisonment."