

- 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 2 (422.25), subsection five (5), Code 1958, is hereby repealed and the  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."

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

4 "The jurisdiction of any offense as defined in section four hundred  
5 twenty-two point twenty-five (422.25), Code 1958, is in the county  
6 of the residence of the person so charged, unless such person be a non-  
7 resident of this state or his residence in this state is not established,  
8 in either of which events jurisdiction of such offense is in the county  
9 of the seat of government of the state of Iowa."

1 SEC. 4. Further amend section four hundred twenty-two point  
2 twenty-five (422.25), Code 1958, by adding the following new sub-  
3 section:

4 "A prosecution for any offense defined in this section must be com-  
5 menced within six (6) years after the commission thereof, and not  
6 after."

1 SEC. 5. It shall be unlawful for any officer or employee of the  
2 state of Iowa to divulge or to make known in any manner whatever  
3 not provided by law to any person the amount or source of income,  
4 profits, losses, expenditures, or any particular thereof, set forth or  
5 disclosed in any income return, or to permit any income return or  
6 copy thereof or any book containing any abstract or particulars  
7 thereof to be seen or examined by any person except as provided by  
8 law; and it shall be unlawful for any person to print or publish in  
9 any manner whatever not provided by law any income return, or any  
10 part thereof or source of income, profits, losses, or expenditures  
11 appearing in any income return; and any person committing an  
12 offense against the foregoing provision shall, upon conviction for  
13 each such offense, be punished by imprisonment in the county jail  
14 for a term not exceeding one (1) year, or by a fine of not more than  
15 one thousand (1,000) dollars, or both; and if the offender be an  
16 officer or employee of the state of Iowa he shall also be dismissed  
17 from office or discharged from employment. Nothing herein shall  
18 prohibit turning over to duly authorized officers of the United States  
19 information and income returns pursuant to agreement between the  
20 state tax commission and the Secretary of the Treasury of the United  
21 States or his delegate.

1 SEC. 6. This Act being deemed of immediate importance shall  
2 take effect and be in force from and after its publication in the Mus-  
3 catine Journal and News-Tribune, a newspaper published in Musca-  
4 tine, Iowa, and in the Marshalltown Times-Republican, a newspaper  
5 published in Marshalltown, Iowa.

Approved May 5, 1959.

I hereby certify that the foregoing Act, House File 397, was published in the Muscatine Journal and News-Tribune, Muscatine, Iowa, May 8, 1959, and in the Marshalltown Times-Republican, Marshalltown, Iowa, May 9, 1959.

MELVIN D. SYNHORST, *Secretary of State.*