

4 additional exemption of fifteen (15) dollars for each of said individuals
5 who has attained the age of sixty-five (65) years before the close of
6 the tax year or on the first day following the end of the tax year.

7 "For a single individual, husband, wife, or head of household, an
8 additional exemption of fifteen (15) dollars for each of said individuals
9 who is blind at the close of the tax year. For the purposes of this
10 subsection, an individual is blind only if his central visual acuity does
11 not exceed twenty two-hundredths (20/200) in the better eye with
12 correcting lenses, or if his visual acuity is greater than twenty two-
13 hundredths (20/200) but is accompanied by a limitation in the fields
14 of vision such that the widest diameter of the visual field subtends an
15 angle no greater than twenty (20) degrees."

1 SEC. 2. This Act shall be effective for tax years ending on and after
2 December 31, 1963.

Approved April 29, 1963.

CHAPTER 260

SALES AND USE TAX EXEMPTIONS

H. F. 208

AN ACT to amend section four hundred twenty-two point forty-two (422.42), and section four hundred twenty-three point one (423.1), Code 1962, relating to sales and use taxes and expendable chemicals, solvents and reagents used in processing personal property.

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

1 SECTION 1. Section four hundred twenty-two point forty-two
2 (422.42), Code 1962, is amended by changing the period to a comma
3 at the end of subsection three (3) and adding immediately thereafter
4 the following:

5 "or such property is a chemical, solvent, sorbent, or reagent, which
6 is directly used and is consumed, dissipated, or depleted, in processing
7 personal property which is intended to be sold ultimately at retail, and
8 which may not become a component or integral part of the finished
9 product."

1 SEC. 2. Section four hundred twenty-three point one (423.1), Code
2 1962, is amended by changing the period to a comma at the end of
3 subsection one (1) thereof, and adding immediately thereafter the
4 following:

5 "or (d) chemicals, solvents, sorbents, or reagents, which are direct-
6 ly used and are consumed, dissipated, or depleted in processing per-
7 sonal property, which is intended to be sold ultimately at retail, and
8 which may not become a component or integral part of the finished
9 product."

Approved May 10, 1963.