

CHAPTER 1200

MILITARY SERVICE INCOME TAX

H. F. 1060

AN ACT providing an exemption from state income tax for active duty military service.

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

1 SECTION 1. Chapter two hundred forty-three (243), section four
2 (4), Acts of the Sixty-third General Assembly, First Session, is hereby
3 amended by striking lines five (5), six (6), and seven (7) and in-
4 serting in lieu thereof the following:

5 "more than six continuous months, shall not include any income
6 received for such service performed on or after January first, 1969,
7 in computing the tax imposed by this section."

1 SEC. 2. This Act being deemed of immediate importance shall take
2 effect and be in force from and after its publication in The Sioux City
3 Journal, a newspaper published in Sioux City, Iowa, and in The Shel-
4 don Mail, a newspaper published in Sheldon, Iowa.

Approved March 16, 1970.

I hereby certify that the foregoing Act, House File 1060, was published in The Sioux City Journal, Sioux City, Iowa, March 20, 1970, and in The Sheldon Mail, Sheldon, Iowa, March 18, 1970.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 1201

TAX ON NEWSPRINT AND INK

H. F. 1222

AN ACT relating to the sales and use tax on newsprint and ink and to exempt the sales, publishing, and printing of all newspapers and shoppers' guides therefrom.

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 1966, as amended by chapter three hundred forty-eight
3 (348), section nineteen (19), Acts of the Sixty-second General Assem-
4 bly, and as amended by chapter one hundred ten (110), section twelve
5 (12), chapter two hundred forty-five (245), section one (1), chapter
6 two hundred forty-six (246), sections one (1) and five (5), chapter
7 two hundred forty-seven (247), sections one (1) and two (2), and
8 chapter two hundred forty-eight (248), section eleven (11), Acts of
9 the Sixty-third General Assembly, First Session, is hereby further
10 amended by inserting after subsection three (3) the following new
11 paragraph:

12 "Notwithstanding the foregoing provisions of this subsection, the
13 sale of newsprint and ink delivered after the effective date of this Act
14 to any person, firm or corporation to be incorporated in or used in the
15 printing of any newspaper, free newspaper or shoppers guide for