

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

16 publication in this state shall be considered as a sale at retail and such
17 person, firm or corporation shall be deemed to be the consumer of
18 such newsprint and ink and subject to the payment of sales tax."

1 SEC. 2. Section four hundred twenty-two point forty-five (422.45),
2 Code 1966, as amended by chapter three hundred forty-eight (348),
3 sections twenty-two (22) and forty-eight (48) and chapter three
4 hundred forty-nine (349), sections one (1) and two (2), Acts of the
5 Sixty-second General Assembly, and as amended by chapter one hun-
6 dred eleven (111), section one (1), chapter one hundred fifty-two
7 (152), section sixty-four (64), chapter two hundred forty-six (246),
8 section two (2), Acts of the Sixty-third General Assembly, First
9 Session, is hereby further amended by adding thereto the following
10 new subsection:

11 "Gross receipts from the sales of newspapers, free newspapers or
12 shoppers guides and the printing and publishing thereof."

1 SEC. 3. Section four hundred twenty-three point one (423.1), sub-
2 section one (1), Code 1966, as amended by chapter three hundred
3 forty-eight (348), section thirty-three (33), Acts of the Sixty-second
4 General Assembly, is hereby amended by adding at the end thereof
5 the following new paragraph:

6 "Notwithstanding the foregoing provisions of this subsection, the
7 purchase of newsprint and ink delivered after the effective date
8 of this Act to any person, firm or corporation to be incorporated in
9 or used in the printing of any newspaper, free newspaper or shoppers
10 guide for publication in this state shall be subject to the use tax im-
11 posed by this chapter."

1 SEC. 4. This Act shall be retroactive to and from January 1, 1970.

1 SEC. 5. This Act being deemed of immediate importance shall be
2 in full force and effect from and after its final approval and publica-
3 tion in The Des Moines Register, a newspaper published at Des
4 Moines, Iowa, and in the Eldora Herald-Ledger, a newspaper pub-
5 lished at Eldora, Iowa.

Approved March 20, 1970.

I hereby certify that the foregoing Act, House File 1222, was published in The Des Moines Register, Des Moines, Iowa, March 26, 1970, and in the Eldora Herald-Ledger, Eldora, Iowa, March 31, 1970.

MELVIN D. SYNHORST, *Secretary of State.*