

1 SEC. 23. There is hereby appropriated from the general fund of
 2 the state the sum of eight thousand (8,000) dollars, or so much there-
 3 of as may be necessary, for the use of the Iowa criminal code study
 4 committee created by Senate Joint Resolution eighteen (18), chapter
 5 three hundred thirty (330), Acts of the Sixty-third General Assembly,
 6 First Session.

1 SEC. 24. This Act being deemed of immediate importance shall
 2 be in full force and effect from and after its final approval and pub-
 3 lication in the Waterloo Daily Courier, a newspaper published at
 4 Waterloo, Iowa, and The DeWitt Observer, a newspaper published at
 5 DeWitt, Iowa.

Approved May 11, 1970.

I hereby certify that the foregoing Act, Senate File 1312, was published in the Water-
 loo Daily Courier, Waterloo, Iowa, May 18, 1970, and in The DeWitt Observer, DeWitt,
 Iowa, May 18, 1970.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 1206

MOTOR VEHICLE REGISTRATION PLATES

H. F. 1025

AN ACT relating to funds for manufacture of motor vehicle registration plates.

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

1 SECTION 1. Chapter two hundred forty-nine (249), section one
 2 (1), Acts of the Sixty-third General Assembly, First Session, is
 3 amended by striking from line twenty-four (24) the word "license"
 4 and inserting in lieu thereof the word "registration".

Approved January 15, 1970.

CHAPTER 1207

INCOME TAX

H. F. 193

AN ACT relating to income tax.

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

1 SECTION 1. Section four hundred twenty-two point sixty-six
 2 (422.66), Code 1966, is hereby amended by adding thereto the follow-
 3 ing:
 4 "Notwithstanding the period of limitation specified, the taxpayer
 5 shall have six months from the day of final disposition of any income
 6 tax controversy between the taxpayer and the internal revenue service

7 with respect to the particular tax year or years to claim an income tax
 8 refund or credit, provided the taxpayer has notified the department of
 9 revenue of the existence of said income tax controversy within the
 10 five-year limitation period."

Approved May 5, 1970.

CHAPTER 1208

HOMESTEAD TAX CREDIT

S. F. 1278

AN ACT relating to the homestead tax credit.

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

1 SECTION 1. Chapter three hundred fifty-six (356), section forty-
 2 eight (48), Acts of the Sixty-second General Assembly, as amended by
 3 chapter two hundred fifty-four (254), section six (6), Acts of the
 4 Sixty-third General Assembly, First Session, is hereby further
 5 amended by striking lines three (3) through forty-eight (48), inclu-
 6 sive, and inserting in lieu thereof the following:

7 "In addition to the homestead credit of twenty-five mills on twenty-
 8 five hundred dollars of assessed valuation allowable under this chapter,
 9 in the event the owner, as defined in this chapter, is over sixty-five
 10 years of age, or is totally disabled, and provided that his Iowa net in-
 11 come, as defined in section four hundred twenty-two point seven
 12 (422.7), Code 1966, plus interest and dividends from federal securities
 13 and income from social security and other tax-exempt retirement or
 14 pension plans, when included with that of the spouse, brother, sister,
 15 son, daughter, if any, living with the claimant, is less than three thou-
 16 sand five hundred dollars for the last twelve-month income tax ac-
 17 counting period, there shall be credited by the county auditor on such
 18 owner's eligible homestead, an amount equal to but not exceeding the
 19 amount calculated as provided in section four hundred twenty-five
 20 point one (425.1) of the Code.

21 The credit shall be paid to each taxing district from the homestead
 22 tax credit fund in the same manner as other homestead tax credits and
 23 all other nonconflicting provisions and computations in this chapter
 24 shall be applicable to the credit provided by this subsection, and in the
 25 event of conflict this subsection shall prevail.

26 Each owner making application for credit because of age or total
 27 disability shall annually, on or before July 1, file on a form to be pro-
 28 vided by the director of revenue a verified statement with the county
 29 assessor, showing:

30 *a.* He was sixty-five years of age or totally disabled before mid-
 31 night on December thirty-first of the year immediately preceding the
 32 year of the tax levy.

33 *b.* His Iowa net income, plus interest and dividends from federal
 34 securities and income from social security and other tax-exempt re-
 35 tirement or pension plans when included with that of his spouse, if
 36 any, during the last preceding twelve-month income tax accounting