SEC. 8. Chapter six hundred twenty-seven (627), Code 1971, is 2 amended by adding the following new section:

"Adopted child assistance. Any financial assistance due or that may become due, under the provisions of sections two (2) through seven (7), inclusive, of this Act shall be exempt from garnishment, attachment, and execution."

SEC. 9. Section four hundred twenty-two point nine (422.9), subsection two (2), Code 1971, is amended by adding the following new

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Add the amount by which expenses paid or incurred in connection 4 with the adoption of a child by the taxpayer exceed three percent of the net income of the taxpayer, or of the taxpayer and spouse in the case of a joint return. The expenses may include medical and hospital expenses of the natural mother which are incident to the child's birth and are paid by the taxpayer, welfare agency fees, legal fees, and all other fees and costs relating to the adoption of a child if the child is 10 placed by a child-placing agency licensed under chapter two hundred 11 thirty-eight (238) of the Code.

Approved June 30, 1971.

CHAPTER 260

MUNICIPAL JUDGES

H. F. 225

AN ACT relating to municipal judges.

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

Section six hundred two point five (602.5), Code 1971,

is amended as follows:

- 602.5 Number of judges. In any municipal court district having a population of less than forty thousand, wherein a municipal court has been established, there shall be one municipal judge; in districts having more than forty thousand and less than sixty thousand inhabitants, there shall be two municipal judges; in districts having more than sixty thousand inhabitants there shall be one municipal judge
- for each [forty] thirty-five thousand inhabitants or major fraction

thereof, but no district shall have more than four judges. 10

Approved June 30, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.

CHAPTER 261

JUDICIAL DISTRICTS

S. F. 417

AN ACT relating to judicial redistricting and judicial nominating commissions. Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section six hundred four point eight (604.8), Code 1971, is amended by striking all of such section before subsection one