

February 9, 1951.  
Passed on File.

**Senate File 309**  
By WATSON of Pottawattamie and  
OLTMAN.

Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Passed House, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

An Act to amend sections four hundred twenty-two point five (422.5), four hundred twenty-two point twelve (422.12), and four hundred twenty-two point thirteen (422.13), Code 1950, relating to decreasing the rate of tax imposed on income; increasing the deductions from the computed tax and relating to returns by individuals for the filing of individual income tax for the years nineteen hundred fifty-one (1951) and nineteen hundred fifty-two (1952).

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

1 Section 1. Section four hundred twenty-two point five  
2 (422.5), Code 1950, is amended by inserting a paragraph after  
3 line twenty-four (24) as follows: "The rates herein provided  
4 are hereby reduced twenty-five per cent (25%) on all taxable  
5 income earned in 1951 and 1952, and this provision shall apply  
6 to returns made on a fiscal year basis for any fiscal year be-  
7 ginning after January 1, 1951".

1 Sec. 2. Section four hundred twenty-two point twelve  
2 (422.12), Code 1950, is hereby amended by adding the following  
3 paragraph: "For the years 1951 and 1952, the deductions from  
4 the computed tax shall be as follows:

- 5     1. For a single individual, fifteen dollars.
- 6     2. For husband and wife or head of a family, thirty dollars.
- 7     3. For each child under the age of twenty-one years who  
8 is actually supported by and dependent upon the tax-  
9 payer for his support, an additional seven dollars  
10 fifty cents.
- 11    4. For each actual dependent other than as specified  
12 in subsection 3 of this section, the taxpayer may  
13 deduct the sum of seven dollars fifty cents; or in  
14 lieu thereof in the case of a father, mother, or  
15 grandparent dependent upon the taxpayer, the tax-  
16 payer in computing the net income may make deduction  
17 therefrom of four hundred fifty dollars for such  
18 dependent.”

1     Sec. 3. Amend section four hundred twenty-two point  
2 thirteen (422.13), Code 1950, by adding the following: “For  
3 the years 1951 and 1952, a return shall be made by an indivi-  
4 dual as follows:

- 5     1. Every individual having a net income for the year  
6 from sources taxable under this division of \$1,500  
7 or over, if single, or if married and not living with  
8 husband or wife; or having a net income for the tax  
9 year of \$2,350 or over, if married and living with  
10 husband or wife, shall make and sign a return, stating  
11 specifically the items of gross income and the deduc-  
12 tions and exemptions allowed by this division.

13     2. If husband and wife living together have an aggregate  
14 net income of \$2,000 or over, each shall make such a  
15 return, unless the income of each is included in a  
16 single joint return”.