

April 10, 1963.

Passed on File. *on calendar 4/10*

Senate File 444

By COMMITTEE ON TAX REVISION.

Passed Senate, Date *4-19-63*

Passed House, Date.....

Vote: Ayes *43* Nays *0*

Vote: Ayes..... Nays.....

Approved.....

*Refining Committee 4/27*

## A BILL FOR

An Act to amend section four hundred twenty-two point four (422.4), Code 1962, to include the term "gross income" under definitions and to amend subsection twelve (12), section four hundred twenty-two point four (422.4), Code 1962, to define the word "nonresident".

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

1 Section 1. Section four hundred twenty-one point four  
2 (422.4), Code 1962, is hereby amended by adding a new  
3 subsection to read as follows:

4 "15. The term 'gross income' shall have the same  
5 meaning as provided in the Internal Revenue Code of 1954,  
6 as amended to December 31, 1960."

1 Sec. 2. Strike all of subsection twelve (12) of section  
2 four hundred twenty-two point four (422.4), Code 1962, and  
3 enact in lieu thereof as follows:

4 "The word 'nonresident' applies only to individuals and  
5 shall include:

6 1. Individuals residing within this state while employed  
7 on temporary projects within this state.

8 2. Individuals residing within this state for indefinite  
9 periods of time, with a view to subsequent return to a  
10 permanent place of abode maintained without this state.

11 3. Individuals maintaining a permanent place of abode  
12 without this state and commuting to a place of employ-  
13 ment within this state.

14 4. Individuals maintaining a permanent place of abode  
15 without this state and performing services within this  
16 state at different intervals throughout the year.

17 5. All other individuals who are not residents of this  
18 state within the meaning of subsection eight (8) hereof.

19 The word 'nonresident' shall also include partnerships and  
20 fiduciaries."