



KIM REYNOLDS  
GOVERNOR

**OFFICE OF THE GOVERNOR**

ADAM GREGG  
LT GOVERNOR

May 16, 2018

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol Building  
LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 2478, an Act amending the sales tax imposed on certain machinery, equipment, attachments, and replacement parts used in construction.

The above House File is hereby approved this date.

Sincerely,

A handwritten signature in black ink that reads "Kim Reynolds".

Kim Reynolds  
Governor

cc: Secretary of the Senate  
Clerk of the House



House File 2478

AN ACT

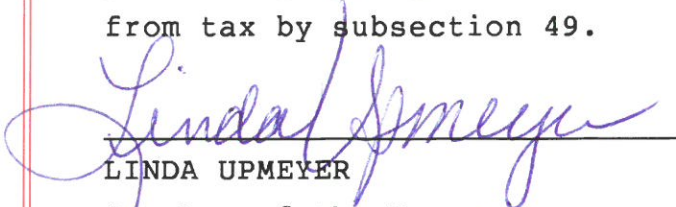
AMENDING THE SALES TAX IMPOSED ON CERTAIN MACHINERY, EQUIPMENT,  
ATTACHMENTS, AND REPLACEMENT PARTS USED IN CONSTRUCTION.

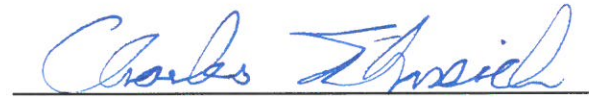
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 2, Code 2018, is amended to read as follows:

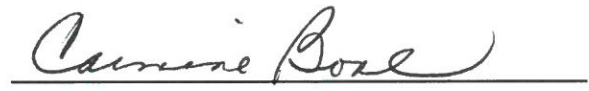
2. The sales price of sales for resale of tangible personal property or taxable services, or for resale of tangible personal property in connection with the furnishing of taxable services except for ~~sales, other than leases or rentals, which are sales of machinery, equipment, attachments, and replacement parts specifically enumerated in subsection 37 and used in the~~

~~manner described in subsection 37 or the purchase of tangible personal property, the leasing or rental of which is exempted from tax by subsection 49.~~

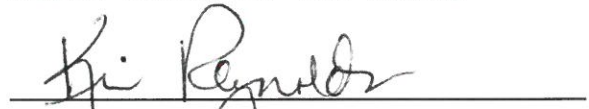
  
LINDA UPMEYER  
Speaker of the House

  
CHARLES SCHNEIDER  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2478, Eighty-seventh General Assembly.

  
CARMINE BOAL  
Chief Clerk of the House

Approved May 16<sup>th</sup>, 2018

  
KIM REYNOLDS  
Governor