



KIM REYNOLDS
GOVERNOR

OFFICE OF THE GOVERNOR

ADAM GREGG
LT GOVERNOR

May 1, 2024

The Honorable Paul Pate
Secretary of State of Iowa
State Capitol
Des Moines, Iowa 50319

Dear Mr. Secretary,

I hereby transmit:

House File 681, an Act exempting from the sales and use tax the sales price of tangible personal property or specified digital products sold and services furnished to a county or district fair, and making a county or district fair a designated exempt entity.

The above House File is hereby approved on this date.

Sincerely,

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

Kim Reynolds
Governor of Iowa

cc: Secretary of the Senate
Clerk of the House



House File 681

AN ACT

EXEMPTING FROM THE SALES AND USE TAX THE SALES PRICE OF TANGIBLE PERSONAL PROPERTY OR SPECIFIED DIGITAL PRODUCTS SOLD AND SERVICES FURNISHED TO A COUNTY OR DISTRICT FAIR, AND MAKING A COUNTY OR DISTRICT FAIR A DESIGNATED EXEMPT ENTITY.


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

Section 1. Section 423.3, subsection 23, Code 2024, is amended to read as follows:


23. The sales price of tangible personal property or specified digital products sold, or of services furnished, if such tangible personal property, specified digital products, or services are sold to or by a fair organized under chapter 174.

Sec. 2. Section 423.4, subsection 1, paragraph a, Code 2024, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (10) A fair organized under chapter 174.

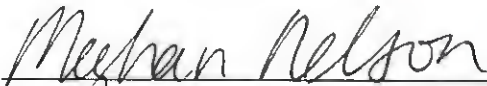


PAT GRASSLEY
Speaker of the House



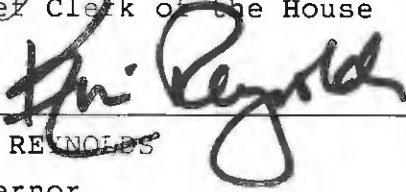
AMY SINCLAIR
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 681, Ninetieth General Assembly.



MEGHAN NELSON
Chief Clerk of the House

Approved May 14, 2024



KIM REYNOLDS
Governor