

CHAPTER 1140
TAXABLE STATUS OF CERTAIN SERVICES
S.F. 2354

AN ACT to treat the sale of vulcanizing, recapping, and retreading services under the state sales, services, and use tax as a sale of tangible personal property, and providing retroactive effect.

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

Section 1. Section 422.43, Code Supplement 1983, is amended by adding after subsection 3 the following new subsection and renumbering the remaining subsections:

NEW SUBSECTION. There is imposed a like rate of tax upon the gross receipts from the sales of vulcanizing, recapping, and retreading services. For the purpose of this division, the sales of vulcanizing, recapping, and retreading services are sales of tangible property.

Sec. 2. Section 422.43, subsection 9, Code Supplement 1983, is amended to read as follows:

9. The following enumerated services are subject to the tax imposed on gross taxable services: Alteration and garment repair; armored car; automobile repair; battery, tire and allied; investment counseling, (excluding investment services of trust departments); bank service charges; barber and beauty; boat repair; car wash and wax; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dry cleaning, pressing, dyeing, and laundering; electrical repair and installation; engraving, photography, and retouching; equipment rental; excavating and grading; farm implement repair of all kinds; flying service, except agricultural aerial application services and aerial commercial and charter transportation services; furniture, rug, upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; house and building moving; household appliance, television, and radio repair; jewelry and watch repair; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pipe fitting and plumbing; wood preparation; private employment agencies, excluding services for placing a person in employment where the principal place of employment of that person is to be located outside of the state; printing and binding; sewing and stitching; shoe repair and shoeshine; storage warehousing of raw agricultural products; telephone answering service; test laboratories, except tests on humans; termite, bug, roach, and pest eradicators; tin and sheet metal repair; turkish baths, massage, and reducing salons; ~~vulcanizing, recapping, and retreading~~; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl and vegetables; wrecking service; wrecker and towing.

Sec. 3. Section 423.1, subsection 4, Code Supplement 1983, is amended to read as follows:

4. "Tangible personal property" means tangible goods, wares, merchandise, optional service or warranty contracts, ~~vulcanizing, recapping, or retreading services~~, and gas, electricity, and water when furnished or delivered to consumers or users within this state.

Sec. 4. This Act is retroactive to January 1, 1979.

Sec. 5. Notwithstanding that section 1 is retroactive to January 1, 1979, any tax collected before the effective date of this Act because vulcanizing, recapping, and retreading services were not sales of tangible property is not refundable.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the Audubon County Journal, a newspaper published in Exira, Iowa, and in The Bayard News, a newspaper published in Bayard, Iowa.

Approved May 8, 1984

I hereby certify that the foregoing Act, Senate File 2354 was published in The Bayard News, Bayard, Iowa on May 17, 1984 and in the Audubon County Journal, Exira, Iowa on May 16, 1984.

MARY JANE ODELL, *Secretary of State*

CHAPTER 1141

TAX-EXEMPT MOTOR FUEL EXEMPTION CERTIFICATE

S.F. 2069

AN ACT relating to the exemption certificate furnished by the state, its agencies, and political subdivisions of the state for the delivery of tax-exempt motor fuel.

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

Section 1. Section 324.3, subsection 5, Code Supplement 1983, is amended to read as follows:

5. Motor fuel sold to the state, any of its agencies, or to any political subdivision of the state, which is used for public purposes and delivered into any size of storage tank owned or used exclusively by the state, any of its agencies, or a political subdivision of the state. The department of revenue shall ~~provide~~ issue exemption certificate forms to the state, its agencies, and political subdivisions of the state ~~so that they, or the state, any of its agencies, or a political subdivision of the state, or a licensed motor fuel distributor may provide a its own certificate of exemption in the form prescribed by the director, to a distributor or dealer upon the delivery of motor fuel to substantiate tax-exempt sales of motor fuel under this subsection.~~ The certificate of exemption shall ~~specify the number of gallons of motor fuel received and state that all of the motor fuel delivered into the storage tank shall be used for public purposes.~~

Approved April 25, 1984