

Iowa Acts, Senate File 436, into one chapter with multiple subchapters, if Senate File 436 is enacted by the 1999 Session of the Seventy-eighth General Assembly.\*

Sec. 24. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 24, 1999

---

## CHAPTER 170

### SALES AND USE TAXES ON ARGON AND SIMILAR GASES

H.F. 418

**AN ACT** exempting the sale of argon and similar gases used in the manufacturing process from the sales and use taxes, providing limited refunds, and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.45, Code 1999, is amended by adding the following new subsection:

**NEW SUBSECTION. 55.** The gross receipts from the sale of argon and other similar gases to be used in the manufacturing process.

Sec. 2. **REFUNDS.** Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 55, in this Act, for sales occurring between January 1, 1991, and the effective date of this Act, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 1999, notwithstanding any other provision of law. If the amount of claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. **EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 1991.

Approved May 24, 1999

---

\* See chapter 88 herein