

## CHAPTER 1155

### SALES TAX — CONSTRUCTION MACHINERY, EQUIPMENT, ATTACHMENTS, AND REPLACEMENT PARTS

H.F. 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](#).

Approved May 16, 2018