

CHAPTER 11

SALES AND USE TAX — BEVERAGE-GRADE CARBON DIOXIDE GAS

H.F. 199

AN ACT relating to the administration of the streamlined sales and use tax agreement by the department of revenue.

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

Section 1. Section 423.3, subsection 57, paragraph d, Code 2013, is amended to read as follows:

d. “*Food and food ingredients*” means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. “*Food and food ingredients*” includes beverage-grade carbon dioxide gas.

Approved March 28, 2013