

House File 58 - Introduced

HOUSE FILE _____
BY WHITAKER

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting from the sales and use taxes as casual sales the
2 provision of certain lawn care, landscaping, and custodial
3 services to religious organizations.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1503HH 83
6 tw/mg:sc/8

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1 1 Section 1. Section 423.3, subsection 39, paragraph c,
1 2 subparagraph (3), Code 2009, is amended to read as follows:
1 3 (3) The owner of the business is a full-time student, or
1 4 is a person who provides lawn care, landscaping, or custodial
1 5 services to a religious organization.

1 6 EXPLANATION

1 7 This bill amends the definition of a "casual sale" for
1 8 purposes of the casual sales exemption from the sales and use
1 9 taxes by making providers of lawn care, landscaping, and
1 10 custodial services to religious organizations eligible for the
1 11 exemption provided the existing requirements for a casual sale
1 12 are also met.
1 13 LSB 1503HH 83
1 14 tw/mg:sc/8