

March 9, 1953.  
Passed on File.

**House File 424**  
By COMMITTEE ON TAX REVISION.

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

## A BILL FOR

An Act to amend section four hundred twenty-three point two (423.2), Code 1950, relating to the definition of the term "purchased for use in this state" as the same relates to the imposition of a use tax on tangible personal property purchased for use in Iowa.

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

1 Section 1. Section four hundred twenty-three point two  
2 (423.2), Code 1950, is hereby amended by adding the following  
, paragraph:

4 " 'Purchased for use in this state,' for the purpose of this  
5 section, shall mean and include all tangible personal property  
6 purchased on or after April 16, 1937, which has at any time  
7 thereafter actually come to rest in this state with the  
8 expressed or implied consent of the owner thereof and the use  
9 of such property in this state shall be subject to an excise  
10 tax of two percent of the purchase price, unless excluded  
11 or exempted therefrom by the provisions of other sections of  
12 this chapter."

1 Sec. 2. This act being deemed of immediate importance  
2 shall be in full force and effect upon its passage and  
3 publication in the ....., a

- 4 newspaper published at ....., Iowa and in the
- 5 ....., a newspaper published at
- 6 ....., Iowa.

EXPLANATION OF H. F. 424

Prior to 1951 a contractor who accepted a contract in Iowa and moved into the state equipment to be used in Iowa for the performance of such a contract was subject to a two per cent use tax upon the value of the machinery used. A decision of the state supreme court held that this machinery, under the terms of the present law, had not been purchased for "use in Iowa" and was not subject to tax. An Iowa contractor, however, who purchases or uses machinery on contract jobs is subject to use tax.

This bill would again subject machinery owned by outside contractors in Iowa to the use tax formerly collected, and would put them on the same tax basis as Iowa contractors. The present law, as interpreted by the supreme court, is definitely discriminatory against Iowa contractors. Very substantial revenues are involved, probably in excess of \$200,000 annually.

- 1 Amend House File 424 by striking all of section two (2)
- 2 and inserting in lieu thereof the following:
- 3 Sec. 2. Nothing in this act shall be construed as
- 4 affecting any individual who buys personal property for use
- 5 in Iowa

Filed

March 30, 1953.

TATE of Cerro Gordo.

- 1 Amend House File 424, section one (1), line six (6), by
- 2 inserting after the comma (,) the following: "except tangible
- 3 personal property not readily obtainable in Iowa and used or
- 4 actually destined for use in interstate transportation or
- 5 interstate commerce,".

Filed

March 30, 1953.

PALMER of Lee.

- 1 Amend House File 424, section one (1), line six (6),
- 2 by striking the words and figures "April 16, 1937" and
- 3 insert in lieu thereof "the effective date of this act,".

Filed and adopted

March 30, 1953.

PENDLETON of Buena Vista

*adopted*  
*5/30*

- 1 Amend House File 424 by filling in the blanks in section
- 2 two (2) as follows: "The Clear Lake Mirror, at Clear Lake,
- 3 Iowa, and The Traer Star Clipper, at Traer, Iowa."

Filed

March 30, 1953.

TATE of Cerro Gordo.

PUTNEY of Tama.

- 1 Amend House File 424, section one (1), line
- 2 ten (10), by adding after the comma (,) the words
- 3 "or market value, whichever is less,".

Filed

March 31, 1953.

BECK of Appanoose.

McFARLANE of Black Hawk.

*adopted*  
*4/6*

1 Amend House File 421 by adding after the  
2 period (.) in line twelve (12) of section one (1)  
3 the following:  
4 "The words 'purchased for use in this state',  
5 as used in this section or elsewhere in the Code,  
6 shall not be construed to mean or include livestock  
7 brought into this state for feeding and resale,  
8 dairy cattle used for any purpose, or livestock held  
9 for breeding. It shall not be construed to include  
10 the personal property, excepting motor vehicles, of  
11 a nonresident individual who enters this state  
12 with the intention of becoming a resident up to an  
13 aggregate amount of \$5,000."

Filed  
April 1, 1953.

COOKSEY of Clay.  
HUISMAN of Osceola.  
LUCKEN of Plymouth.

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1 Amend House File 424 by adding the following after section one  
(1)

2 1. "Sec. 2. Anything to the contrary in this  
3 chapter notwithstanding no such use or excise tax shall  
4 be imposed, assessed or collected on the use of any prop-  
5 erty purchased in one transaction where the total pur-  
6 chase price is less than fifty dollars (\$50)."  
7 2. Further amend by renumbering the following sec-  
8 tion.

*adopted*  
*147*

Filed  
April 6, 1953.

WATSON of Warren.

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1 Amend House File 424, section one (1), line five (5),  
2 by striking the words "tangible personal property" and  
3 substituting the words "construction machinery and  
4 equipment".

Filed  
April 2, 1953.

BECK of Appanoose.  
MCFARLANE of Black Hawk.

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1 Amend the Watson amendment, line 6, by striking  
2 the words and figures "fifty dollars (\$50)" and  
3 insert in lieu thereof the words and figures  
4 "twenty-five dollars (\$25)".

Amendment to the amendment lost  
April 7, 1953.

PEDRICK of Wapello.

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1 Amend House File 424 as follows:  
2 Amend House File 424 by striking all of the enacting  
3 clause.

Filed and adopted  
April 7, 1953.

TAIE of Cerro Gordo.

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the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (1990-2000) (ONS 2001).

There is a growing awareness of the need to address the needs of older people in the UK. The Department of Health (2000) has published a strategy for older people, which sets out a vision for the future of older people's health and care. The strategy is based on the following principles:

• To ensure that older people have the opportunity to live as long and as well as possible.

• To ensure that older people have the opportunity to live in their own homes and communities.

• To ensure that older people have the opportunity to participate in the life of their communities.

• To ensure that older people have the opportunity to live in a safe and secure environment.

• To ensure that older people have the opportunity to live in a caring and supportive environment.

• To ensure that older people have the opportunity to live in a healthy and active environment.

• To ensure that older people have the opportunity to live in a dignified and respectful environment.

• To ensure that older people have the opportunity to live in a safe and secure environment.

• To ensure that older people have the opportunity to live in a caring and supportive environment.

• To ensure that older people have the opportunity to live in a healthy and active environment.

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