

SENATE FILE 1102

FILED FEB 7 1972

Ways and Means 2/7/72, Page 3/3

By CURRAN, POTTER, ERSKINE,
NICHOLSON, KENNEDY, THORSEN,
and WALSH
(Lawson, Ellsworth, Andersen,
and Drake)

Passed Senate, Date 2-14-72

Passed House, Date _____

Vote: Ayes 37 Nays 11

Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the service tax on storage of goods.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

3 Section 1. Section four hundred twenty-two point forty-
4 three (422.43), unnumbered paragraph nine (9), Code 1971,
5 is amended to read as follows:

6 The following enumerated services shall be subject to the
7 tax herein imposed on gross taxable services: Alteration
8 and garment repair; armored car; automobile repair; battery,
9 tire and allied; investment counseling (excluding investment
10 services of trust departments); bank service charges; barber
11 and beauty; boat repair; car wash and wax; carpentry; roof,
12 shingle, and glass repair; dance schools and dance studios;
13 dry cleaning, pressing, dyeing, and laundering; electrical
14 repair and installation; engraving, photography, and retouch-
15 ing; equipment rental; excavating and grading; farm imple-
16 ment repair of all kinds; flying service; furniture, rug,
17 upholstery repair and cleaning; fur storage and repair; golf
18 and country clubs and all commercial recreation; house and
19 building moving; household appliance, television, and radio
20 repair; jewelry and watch repair; machine operator; machine
21 repair of all kinds; motor repair; motorcycle, scooter, and
22 bicycle repair; oilers and lubricators; office and business
23 machine repair; painting, papering, and interior decorating;
24 parking lots; pipe fitting and plumbing; wood preparation;
25 private employment agencies; printing and binding; sewing

1 and stitching; shoe repair and shoeshine; storage-warehouse
2 and storage locker; telephone answering service; test lab-
3 oratories; termite, bug, roach, and pest eradicators; tin
4 and sheet metal repair; turkish baths, massage, and reducing
5 salons; vulcanizing, recapping, and retreading; warehouse
6 weighing; welding; well drilling; wrapping, packing, and
7 packaging of merchandise other than processed meat, fish,
8 fowl and vegetables; wrecking service; wrecker and towing.

9 EXPLANATION

10 This bill removes warehouse storage from the list of ser-
11 vices which are taxable.

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Senate

SENATE FILE 1102
FISCAL NOTE
SENATE

Date Prepared: February 24, 1972

Requested by: Senator Curran

Prepared in regard to Senate File 1102, An Act relating to the service tax on storage of goods. Following is the fiscal effect in dollars of the legislative proposal as required by Senate Rule 31.

No estimate available.

The gross receipts from services performed by warehouses became taxable October 1, 1967. The law was amended, effective May 8, 1969, to provide an exemption of the gross receipts from services performed on goods delivered into interstate commerce.

Because of this exemption and how it is applied, a revenue estimate cannot be made without auditing each of the affected firms.

Source: Department of Revenue

Filed
February 25, 1972

By GERRY D. RANKIN
Legislative Fiscal Director

- 1 Amend Senate File 1102 as follows:
- 2 1. Page 1, line 13, by inserting after the word
- 3 "laundering" the words "except coin-operated
- 4 laundries".
- 5 2. Amend the title, page 1, line 1, by adding
- 6 after the word "goods" the words "and coin-
- 7 operated laundries".

Filed and ruled out of order By TAPSCOTT, GLENN, DODERER and
March 14, 1972 PALMER