

HOUSE FILE 2304

MAR 7 1978

By GENTLEMAN

Ways and Means

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

### A BILL FOR

1 An Act exempting the gross receipts from the sale of vitamins  
2 from the state sales, service and use tax.

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

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1 Section 1. Section four hundred twenty-two point forty-  
2 five (422.45), Code 1977 Supplement, is amended by adding  
3 the following new subsection:

4 NEW SUBSECTION. The gross receipts from the sale of  
5 vitamins whether in singular, multiples, or in combination  
6 with other chemical substances.

7 Sec. 2. This Act is effective January 1, 1979.

8 EXPLANATION

9 This bill exempts the gross receipts from the sale of  
10 vitamins from the state sales and use tax.

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FISCAL NOTE  
HOUSE FILE 2304  
Requested by Representative Gentleman  
February 27, 1978

In compliance with a written request there is submitted a  
Fiscal Note for H.F. 2304 pursuant to Joint Rule 16:  
House File 2304, An Act exempting the gross receipts from the  
sale of vitamins from the state sales, service and use tax.

Research has failed to disclose information as to the sale  
of vitamins in the state. As a result, an estimate of the  
reduction in sales tax revenues expected to occur as the result  
of this bill cannot be completed.

Source: Department of Revenue  
FILED GERRY D. RANKIN  
APRIL 10, 1978 Legislative Fiscal Bureau

LSB 3654H

mg/jw/5