

Ways & Means 5/14

SENATE FILE 91

Ways and Means
Nolting, Chairperson
Jenkins
Kelly

FILED 5 11 1977

SENATE FILE 91

By COLEMAN

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

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21. 71

1 Section 1. Section four hundred twenty-two point forty-
2 three (422.43), unnumbered paragraph nine (9), Code 1977,
3 is amended to read as follows:

4 The following enumerated services shall be subject to the
5 tax herein imposed on gross taxable services: Alteration
6 and garment repair; armored car; automobile repair; battery,
7 tire and allied; investment counseling (excluding investment
8 services of trust departments); bank service charges; barber
9 and beauty; boat repair; car wash and wax; carpentry; roof,
10 shingle, and glass repair; dance schools and dance studios;
11 dry cleaning, pressing, dyeing, and laundering; electrical
12 repair and installation; engraving, photography, and
13 retouching; equipment rental; excavating and grading; farm
14 implement repair of all kinds; flying service, except
15 agricultural aerial application services and aerial commercial
16 and charter transportation services; furniture, rug, upholstery
17 repair and cleaning; fur storage and repair; golf and country
18 clubs and all commercial recreation; house and building moving;
19 household appliance, television, and radio repair; jewelry
20 and watch repair; machine operator; machine repair of all
21 kinds; motor repair; motorcycle, scooter, and bicycle repair;
22 oilers and lubricators; office and business machine repair;
23 painting, papering, and interior decorating; parking lot;
24 pipe fitting and plumbing; wood preparation; private em-
25 ployment agencies; printing and binding; sewing and stitching;
26 shoe repair and shoeshine; storage-warehouse-and storage
27 locker; telephone answering service; test laboratories;
28 termite, bug, roach, and pest eradicators; tin and sheet metal
29 repair; turkish baths, massage, and reducing salons;
30 vulcanizing, recapping, and retreading; warehouse, weighing;
31 welding; well drilling; wrapping, packing, and packaging of
32 merchandise other than processed meat, fish, fowl and
33 vegetables; wrecking service; wrecker and towing.

34 Sec. 2. This Act is effective January 1, 1978.

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EXPLANATION

This bill removes warehouse storage from the list of services which are taxable.