

FILED JAN 23 1919

SENATE FILE 99

By RAMSEY

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

A BILL FOR

1 An Act exempting from the state sales and use tax the gross
2 receipts from games sponsored by educational, religious
3 and charitable organizations.

4 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), subsection three (3), Code 1979, is amended
3 to read as follows:

4 3. The gross receipts from sales of educational, religious,
5 or charitable activities, where the entire proceeds therefrom
6 are expended for educational, religious, or charitable
7 purposes, ~~except the gross receipts from games of skill, games~~
8 ~~of chance, raffles and bingo games as defined in chapter 99B.~~

9 Sec. 2. This bill is effective January first following
10 its enactment.

11 EXPLANATION

12 The bill exempts from the sales tax the gross receipts
13 from educational, religious and charitable activities involving
14 games of skill, games of chance, raffles and bingo games.

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Fiscal Note

Date: February 2, 1979

REQUESTED BY: SENATOR HANSEN

In compliance with a written request received December 26, 19 78, there is hereby submitted a Fiscal Note for Senate File 99 pursuant to Joint Rule 16. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

Senate File 99, An Act to establish legislative procedures for the adjournment and financing of regular sessions of the general assembly.

This bill establishes a schedule for adjournment of the general assembly and requires each regular session of the general assembly to adopt a budget for the succeeding regular session.

This bill will not have any significant fiscal impact as the number of legislative days as defined in this bill exceed the 120 calendar days defined in Chapter Two of the Code on allowable days for expense of office for legislators.

Source: Chief Clerk's Office

FILED
FEBRUARY 5, 1979

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU

FISCAL NOTE

DATE: FEBRUARY 19, 1979

REQUESTED BY: SENATOR RAMSEY

In compliance with a written request received January 12, 19 79, there is hereby submitted a Fiscal Note for Senate File 99 pursuant to Joint Rule 16. Background information used in developing this Fiscal Note is available from the Legislative Fiscal Bureau, to members of the Legislature upon request.

S.F. 99, An Act exempting from the state sales and use tax the gross receipts from games sponsored by educational, religious and charitable organizations

This bill would exempt most gambling receipts from the sales and use tax. The wording of the relevant statute is unclear concerning the amount of total gambling receipts which would be exempt. Because of this, no precise estimate of revenue loss can be given. However, it can be stated that most of the current annual gross collections of \$20 million would be exempt, possibly creating a tax loss of \$600,000.

Source: DEPARTMENT OF REVENUE

FILED
FEBRUARY 20, 1979

BY GERRY RANKIN, DIRECTOR
LEGISLATIVE FISCAL BUREAU