

SENATE FILE 175

Ways & Means  
Holt, Chair  
Lura  
Van Gilt

2/3  
to Jan 2/15 (p. 463)

FILED FEB 2 1983

SENATE FILE 175

BY PRIEBE and KINLEY

See Chap. - Reason 2/24

Senate File 175

Ways and Means: Tabor, Chair; Koenigs and Schroeder.

Passed Senate, Date 2-21-83 (p. 495) Passed House, Date \_\_\_\_\_

Vote: Ayes 45 Nays 1 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

## A BILL FOR

1 An Act exempting from the sales, services, and use tax the  
2 sale of tangible personal property needed by a handicapped  
3 person to specially equip a motor vehicle so that the  
4 person can operate it.

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

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S.F. 175

1 Section 1. Section 422.45, Code 1983, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. The gross receipts from the sale to a  
4 handicapped person of tangible personal property needed due  
5 to the person's handicap to specially equip a motor vehicle,  
6 as defined in section 321.1, so that it may be operated by  
7 that handicapped person.

8 EXPLANATION

9 The bill exempts from the state gross receipts tax the  
10 sale to a handicapped person of tangible personal property  
11 which is needed to specially equip a motor vehicle so that  
12 it may be operated by the handicapped person.

13 The bill takes effect July 1 following enactment.

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SENATE FILE 175  
FISCAL NOTE

REQUESTED BY SENATOR PRIEBE

In compliance with a written request there is hereby submitted a Fiscal Note for Senate File 175 pursuant to Joint Rule 17.

Senate File 175 exempts from the state gross receipts tax the sale of tangible personal property to a handicapped person which is needed to specially equip a motor vehicle so that it may be operated by the handicapped person.

Fiscal Effect: Specific fiscal impacts of the exemption provided for by this act cannot be determined due to a lack of quantifying data.

(881S, 83-145, CMG)

SOURCE: DEPARTMENT OF REVENUE

RECEIVED BY THE SECRETARY OF THE SENATE, FEBRUARY 21, 1983

FILED:  
FEBRUARY 23, 1983

BY LEGISLATIVE FISCAL BUREAU  
DENNIS C. PROUTY, DIRECTOR

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