

Finance 3/1/83 Do Pass 3/4/83 (p. 639)

Senate File 314

Ways and Means: Tabor, Chair: Holveck and Maulsby

SENATE FILE 314

Do Pass 5/4/83

FEB 20

Use Finance 5/4/83

Senate File 314

BY COMMITTEE ON WAYS AND MEANS
approved 2/25 (p. 5567)
(FORMERLY SSB 114)

Finance: Doderer, Chair: Branstad and Halvorson of Webster.

Passed Senate, Date 4-5-83 (p. 1087) Passed House, Date 5-6-83 (p. 1875)

Vote: Ayes 48 Nays 0 Vote: Ayes 91 Nays 2

Approved May 18, 1983

A BILL FOR

1 An Act relating to an exemption from the state sales, services,
 2 and use taxes for sales by trade shops to printers of
 3 lithographic-offset plates, photoengraved plates,
 4 engravings, negatives, color separations, typesetting,
 5 the end products of image modulation or any base materials
 6 used as carriers for light-sensitive emulsions, limiting
 7 the amount of refunds allowable under this Act, and
 8 making it retroactive.

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

SENATE FILE 314

H-4075

1 Amend Senate File 314, as passed by the Senate,
 2 as follows:
 3 1. Page 1, by striking lines 13 through 27.
 4 2. Amend the title by striking lines 6 through
 5 8 and inserting in lieu thereof the words "used as
 6 carriers for light-sensitive emulsions."

H-4075 FILED MAY 6, 1983

BY SCHROEDER of Pottawattamie

LOST (p. 1875)

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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 sales by a
4 trade shop to a printer of lithographic-offset plates, photo-
5 engraved plates, engravings, negatives, color separations,
6 typesetting, the end products of image modulation, or any
7 base material used as a carrier for light-sensitive emulsions
8 to be used by the printer to complete a finished product for
9 sale at retail. For purposes of this subsection, "trade shop"
10 means a business which is not normally engaged in printing
11 and which sells supplies to printers, including but not limited
12 to, those supplies enumerated in this subsection.

13 Sec. 2. Claims for refunds as a result of this Act for
14 sales, services, and use taxes paid on transactions occurring
15 between July 1, 1971 and July 1, 1983 involving the printing
16 process shall be filed between July 1, 1983 and September
17 1, 1983. Notwithstanding any other provision of law, the
18 total amount of refunds that shall be paid pursuant to this
19 section shall not exceed the sum of fifty thousand dollars.
20 If the total dollar amount of the allowable claims for refunds
21 exceeds fifty thousand dollars the director of revenue shall
22 prorate the fifty thousand dollars among the claimants of
23 the allowable claims by paying each claimant a percent of
24 the amount of the claimant's allowable claim equal to the
25 percent that fifty thousand dollars is of the total amount
26 of all the allowable claims.

27 Sec. 3. This Act is retroactive to July 1, 1971.

28 EXPLANATION

29 The bill provides an exemption and makes it retroactive
30 to July 1, 1971 from the sales, services, and use tax of the
31 gross receipts from the sales by a trade shop to a printer
32 of lithographic-offset plates, photoengraved plates,
33 engravings, negatives, color separations, typesetting, the
34 end products of image modulation, or any base material used
35 as a carrier for light-sensitive emulsions to be used by the

1 printer to complete a finished product for sale at retail.
 2 The bill defines a trade shop as a business which is not
 3 normally engaged in printing but which sells the exempted
 4 items listed as supplies to printers. The bill also provides
 5 that claims for refunds may be made as a result of the
 6 retroactivity of the bill for taxes paid on transactions
 7 occurring between July 1, 1971 and July 1, 1983. The claims
 8 must be filed between July 1, 1983 and September 1, 1983.
 9 However, not more than fifty thousand dollars in refunds will
 10 be paid. If the allowable claims exceed that amount, each
 11 claimant will receive a percent of that claimant's allowable
 12 claim equal to the percent that fifty thousand dollars is
 13 of the total amount of all the allowable claims.

14 The bill takes effect July 1, 1983.

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SENATE FILE 314

AN ACT

RELATING TO AN EXEMPTION FROM THE STATE SALES, SERVICES,
AND USE TAXES FOR SALES BY TRADE SHOPS TO PRINTERS OF
LITHOGRAPHIC-OFFSET PLATES, PHOTOENGRAVED PLATES, EN-
GRAVINGS, NEGATIVES, COLOR SEPARATIONS, TYPESETTING, THE
END PRODUCTS OF IMAGE MODULATION OR ANY BASE MATERIALS
USED AS CARRIERS FOR LIGHT-SENSITIVE EMULSIONS, LIMIT-
ING THE AMOUNT OF REFUNDS ALLOWABLE UNDER THIS ACT, AND
MAKING IT RETROACTIVE.

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

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

NEW SUBSECTION. The gross receipts from the sales by a
trade shop to a printer of lithographic-offset plates, photo-
engraved plates, engravings, negatives, color separations,
typesetting, the end products of image modulation, or any
base material used as a carrier for light-sensitive emulsions
to be used by the printer to complete a finished product for
sale at retail. For purposes of this subsection, "trade shop"
means a business which is not normally engaged in printing
and which sells supplies to printers, including but not limited
to, those supplies enumerated in this subsection.

Sec. 2. Claims for refunds as a result of this Act for
sales, services, and use taxes paid on transactions occurring
between July 1, 1971 and July 1, 1983 involving the printing
process shall be filed between July 1, 1983 and September
1, 1983. Notwithstanding any other provision of law, the
total amount of refunds that shall be paid pursuant to this
section shall not exceed the sum of fifty thousand dollars.
If the total dollar amount of the allowable claims for refunds
exceeds fifty thousand dollars the director of revenue shall
prorate the fifty thousand dollars among the claimants of

the allowable claims by paying each claimant a percent of
the amount of the claimant's allowable claim equal to the
percent that fifty thousand dollars is of the total amount
of all the allowable claims.

Sec. 3. This Act is retroactive to July 1, 1971.

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and
is known as Senate File 314, Seventieth General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved May 18, 1983

TERRY E. BRANSTAD
Governor