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WAYS AND MEANS: Brown, Chair; Readinger and Holden

SENATE FILE 373

BY BROWN

FILED MAR 4 1935

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

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

Approved \_\_\_\_\_

### A BILL FOR

1 An Act exempting the rental of mobile or manufactured housing  
2 from the sales, services and use tax.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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SF 373

1 Section 1. Section 422.43, subsection 11, Code 1985, is  
2 amended to read as follows:

3 11. The following enumerated services are subject to the  
4 tax imposed on gross taxable services: Alteration and garment  
5 repair; armored car; automobile repair; battery, tire and  
6 allied; investment counseling, excluding investment services  
7 of trust departments; bank service charges; barber and beauty;  
8 boat repair; car wash and wax; carpentry; roof, shingle, and  
9 glass repair; dance schools and dance studios; dry cleaning,  
10 pressing, dyeing, and laundering; electrical and electronic  
11 repair and installation; rental of tangible personal property  
12 except mobile or manufactured housing; excavating and grading;  
13 farm implement repair of all kinds; flying service, except  
14 agricultural aerial application services and aerial commercial  
15 and charter transportation services; furniture, rug,  
16 upholstery repair and cleaning; fur storage and repair; golf  
17 and country clubs and all commercial recreation; house and  
18 building moving; household appliance, television, and radio  
19 repair; jewelry and watch repair; machine operator; machine  
20 repair of all kinds; motor repair; motorcycle, scooter, and  
21 bicycle repair; oilers and lubricators; office and business  
22 machine repair; painting, papering, and interior decorating;  
23 parking facilities; pipe fitting and plumbing; wood  
24 preparation; licensed executive search agencies; private  
25 employment agencies, excluding services for placing a person  
26 in employment where the principal place of employment of that  
27 person is to be located outside of the state; sewing and  
28 stitching; shoe repair and shoeshine; storage warehousing of  
29 raw agricultural products; telephone answering service; test  
30 laboratories, except tests on humans; termite, bug, roach, and  
31 pest eradicators; tin and sheet metal repair; turkish baths,  
32 massage, and reducing salons; weighing; welding; well  
33 drilling; wrapping, packing, and packaging of merchandise  
34 other than processed meat, fish, fowl and vegetables; wrecking  
35 service; wrecker and towing. For purposes of this subsection,

1 gross taxable services from rental includes rents, royalties,  
2 and copyright and license fees.

3 EXPLANATION

4 The bill exempts from the sales, services and use tax the  
5 rental of mobile or manufactured housing.

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