

FILED APR 23 1986

SENATE FILE 2301
BY COMMITTEE ON WAYS AND MEANS
Approved (p. 1359)

Passed Senate, Date 4-24-86 (p. 1386) Passed House, Date _____
Vote: Ayes 45 Nays 1 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to an exemption for the state sales, services,
2 and use tax of the gross receipts from sales by the Iowa state
3 fair board of admissions to the state fair.

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

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S.F. 2301

5740 amended

1 Section 1. Section 422.45, Code Supplement 1985, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. The gross receipts from sales by the Iowa
4 state fair board of admissions to the state fair.

5 EXPLANATION

6 The bill exempts from the state sales and use tax the sales
7 of admissions by the Iowa state fair board to the state fair.

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SENATE FILE 2301

S-5740

1 Amend Senate File 2301 as follows:

2 1. By striking everything after the enacting
3 clause and inserting the following:

4 "Section 1. Section 422.43, subsection 1, Code
5 Supplement 1985, is amended to read as follows:

6 1. There is imposed a tax of four percent upon the
7 gross receipts from all sales of tangible personal
8 property, consisting of goods, wares, or merchandise,
9 except as otherwise provided in this division, sold at
10 retail in the state to consumers or users; a like rate
11 of tax upon the gross receipts from the sales,
12 furnishing or service of gas, electricity, water,
13 heat, and communication service, including the gross
14 receipts from such sales by any municipal corporation
15 furnishing gas, electricity, water, heat, and
16 communication service to the public in its proprietary
17 capacity, except as otherwise provided in this
18 division, when sold at retail in the state to
19 consumers or users; a like rate of tax upon the gross
20 receipts from all sales of tickets or admissions to
21 places of amusement, ~~fairs,~~ and athletic events except
22 those of elementary and secondary educational
23 institutions; and a like rate of tax upon that part of
24 private club membership fees or charges paid for the
25 privilege of participating in any athletic sports
26 provided club members.

27 Sec. 2. Section 422.45, Code Supplement 1985, is
28 amended by adding the following new subsection:

29 NEW SUBSECTION. The gross receipts from sales of
30 general admissions for entry onto the premises or
31 grounds of any fair. For purposes of this subsection,
32 "fair" means a bona fide exhibition of agricultural,
33 dairy, and kindred products, livestock, and farm
34 implements."

35 2. Title page, by striking lines 2 and 3 and
36 inserting the following: "and use tax of the gross
37 receipts from sales of general admissions for entry
38 onto the premises or grounds of any fair."

S-5740 Filed and adopted April 24, 1986 BY HOLDEN

W. Kap - Mean 4/25

Senate File 2301

Ways and Means: Chapman, Chair; Groninga and Siegrist.

SENATE FILE 2301
BY COMMITTEE ON WAYS AND MEANS

(AS AMENDED AND PASSED BY THE SENATE APRIL 24, 1986)
ALL New Language by the Senate

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

A BILL FOR

1 An Act relating to an exemption for the state sales, services,
2 and use tax of the gross receipts from sales of general
3 admissions for entry onto the premises or grounds of any fair.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 2301

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

3 1. There is imposed a tax of four percent upon the gross
4 receipts from all sales of tangible personal property,
5 consisting of goods, wares, or merchandise, except as
6 otherwise provided in this division, sold at retail in the
7 state to consumers or users; a like rate of tax upon the gross
8 receipts from the sales, furnishing or service of gas,
9 electricity, water, heat, and communication service, including
10 the gross receipts from such sales by any municipal
11 corporation furnishing gas, electricity, water, heat, and
12 communication service to the public in its proprietary
13 capacity, except as otherwise provided in this division, when
14 sold at retail in the state to consumers or users; a like rate
15 of tax upon the gross receipts from all sales of tickets or
16 admissions to places of amusement, ~~fairs~~, and athletic events
17 except those of elementary and secondary educational
18 institutions; and a like rate of tax upon that part of private
19 club membership fees or charges paid for the privilege of
20 participating in any athletic sports provided club members.

21 Sec. 2. Section 422.45, Code Supplement 1985, is amended by
22 adding the following new subsection:

23 NEW SUBSECTION. The gross receipts from sales of general
24 admissions for entry onto the premises or grounds of any fair.
25 For purposes of this subsection, "fair" means a bona fide
26 exhibition of agricultural, dairy, and kindred products,
27 livestock, and farm implements.

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