

Way, Means, Amended 3/12
The Way + Means, Amended + Do Pass (H-5663) 4/2

FILED MAR 05 1992

SENATE FILE 2298
BY COMMITTEE ON AGRICULTURE
Approved (p. 607)

Passed Senate, Date 3/12/92 (p. 852) Passed House, Date 4/7/92 (p. 1172)
Vote: Ayes 46 Nays 1 Vote: Ayes 90 Nays 4

Approved April 27, 1992 (p. 1610)

Repassed 4/6/92 (p. 1337)
Ayes 46 - Nays 1

A BILL FOR

1 An Act relating to the retail sales tax, by exempting hay, straw,
2 and paper bedding used in agricultural production.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SENATE FILE 2298

H-5663

1 Amend Senate File 2298, as passed by the Senate, as
2 follows:
3 1. Page 1, by striking line 4 and inserting the
4 following: "sawdust, hay, straw, paper, or other
5 materials used for bedding in the production".
6 2. Title page, by striking line 2 and inserting
7 the following: "paper, and other materials used for
8 bedding in agricultural production."

By COMMITTEE ON WAYS AND MEANS
GRONINGA of Cerro Gordo,
Chairperson

H-5663 FILED APRIL 2, 1992

Adopted 4/7 (p. 1172)

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SF
100-100

1 Section 1. Section 422.45, subsection 30, Code Supplement
2 1991, is amended to read as follows:

3 30. The gross receipts from the sale of wood chips, or
4 sawdust, hay, straw, or paper bedding used in the production
5 of agricultural livestock or fowl.

6 EXPLANATION

7 This bill amends section 422.45 relating to the retail
8 sales tax by providing that the tax does not include hay,
9 straw, or bedding for livestock.

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**SENATE FILE 2298
FISCAL NOTE**

A fiscal note for Senate File 2298 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 2298 exempts from sales tax the purchase of straw, hay and paper bedding used in agriculture production. The bill is effective July 1, 1992.

Fiscal Impact:

The bill would reduce General Fund receipts beginning FY 1993. There is not enough information available to estimate the amount of the reduction.

Source: Department of Revenue and Finance

(LSB 6237sv, PDD)

FILED MARCH 12, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE AMENDMENT TO
SENATE FILE 2298

S-5610

1 Amend Senate File 2298, as passed by the Senate, as
2 follows:

3 1. Page 1, by striking line 4 and inserting the
4 following: "sawdust, hay, straw, paper, or other
5 materials used for bedding in the production".

6 2. Title page, by striking line 2 and inserting
7 the following: "paper, and other materials used for
8 bedding in agricultural production."

RECEIVED FROM THE HOUSE

S-5610 FILED APRIL 9, 1992

Concurred 4/10 (p. 1336)

30. The gross receipts from the sale of wood chips, or sawdust, hay, straw, paper, or other materials used for bedding in the production of agricultural livestock or fowl.

.....
MICHAEL E. GRONSTAL
President of the Senate

.....
ROBERT C. ARNOULD
Speaker of the House

SENATE FILE 2298

AN ACT
RELATING TO THE RETAIL SALES TAX, BY EXEMPTING HAY, STRAW,
PAPER, AND OTHER MATERIALS USED FOR BEDDING IN AGRICULTURAL PRODUCTION.

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

Section 1. Section 422.45, subsection 30, Code Supplement 1991, is amended to read as follows:

I hereby certify that this bill originated in the Senate and is known as Senate File 2298, Seventy-fourth General Assembly.

.....
JOHN F. DWYER
Secretary of the Senate

Approved *April 27* 1992

.....
TERRY E. BRANSTAD
Governor