

456) 3/1/93
Sub Comm. W. + M.
Husak, Mc Laren, Murphy

(p. 435) 2/25/93 W. + M.

FILED

SENATE FILE 169
BY ZIEMAN

(COMPANION TO LSB 1641HH
BY ERTL)

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

A BILL FOR

1 An Act exempting the sale of plants, bushes, and trees from the
2 state sales, services, and use taxes.

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

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SE 169

1 Section 1. Section 422.45, Code 1993, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 48. The gross receipts from the sale of
4 trees, plants, and bushes for reforestation or conservation
5 purposes, and Christmas tree seedlings and fruit and nut
6 trees, but excluding sale of plants, bushes, and trees for
7 landscape purposes.

8 EXPLANATION

9 The bill exempts from the state sales and use taxes the
10 sale of trees, plants, and bushes for reforestation or
11 conservation purposes and Christmas tree seedlings and fruit
12 and nut trees. However, the exemption does not apply to the
13 sale of plants, bushes, and trees for landscape purposes.

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SENATE FILE 169
FISCAL NOTE

A fiscal note for Senate File 169 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 196 exempts from the sales and use taxes the sale of trees, plants, and bushes for reforestation or conservation purposes and Christmas tree seedlings and fruit and nut trees. However, the exemption does not apply to the sale of plants, bushes and trees for landscape purposes. The bill is effective July 1, 1993.

Fiscal Impact:

It is estimated that this bill would reduce State General Fund receipts by approximately \$150,000 to \$200,000, beginning in FY1994.

Source: Department of Natural Resources

(LSB 1641ss, PDD)

FILED MARCH 15, 1993

BY DENNIS PROUTY, FISCAL DIRECTOR