CHAPTER 1098

SALES AND USE TAX EXEMPTION — COUNTY OR DISTRICT FAIRS — DESIGNATED EXEMPT ENTITIES

H.F. 681

AN ACT exempting from the sales and use tax the sales price of tangible personal property or specified digital products sold and services furnished to a county or district fair, and making a county or district fair a designated exempt entity.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 23, Code 2024, is amended to read as follows:

23. The sales price of tangible personal property or specified digital products sold, or of services furnished, if such tangible personal property, specified digital products, or services are sold to or by a fair organized under chapter 174.

Sec. 2. Section 423.4, subsection 1, paragraph a, Code 2024, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (10) A fair organized under chapter 174.

Approved May 1, 2024