

**701—241.8(423D) Exemption.**

**241.8(1)** The sales price on the lease or rental of equipment to contractors for direct and primary use in construction is exempt from the tax imposed by this chapter.

**241.8(2)** On or after January 1, 2016, see 701—Chapter 242 for an exemption on the sales price or purchase price of equipment purchased outside Iowa and brought into Iowa to aid in the performance of disaster or emergency-related work during a disaster response period as those terms are defined in Iowa Code section 29C.24.

[ARC 3085C, IAB 5/24/17, effective 6/28/17]