

**701—284.41(422,423) Legislative service bureau.** Effective April 22, 2002, sales by the legislative service bureau and its legislative information office of mementos and other items relating to Iowa history, historical sites, the general assembly, and the state capitol are exempt from tax. The exemption applies to a sale only if it occurs on the premises of property controlled by the legislative council, at the state capitol, or on other state property.

This rule is intended to implement Iowa Code section 422.45 and 2002 Iowa Acts, House File 2585, section 1.

[Editorial change: IAC Supplement 11/2/22]