

Senate Amendment 3272

Amendment Text

PAG LIN

1 1 Amend [Senate File 18](#) as follows:
1 2 #1. By striking everything after the enacting
1 3 clause and inserting the following:
1 4 "Section 1. Section 422.45, subsection 21, Code
1 5 1995, is amended by striking the subsection and
1 6 inserting in lieu thereof the following:
1 7 21. The gross receipts from sales or rentals to a
1 8 printer or publisher of the following: acetate; anti-
1 9 halation backing; anti-static spray; back lining; base
1 10 material used as a carrier for light sensitive
1 11 emulsions; blankets; blow-ups; bronze powder; carbon
1 12 tissue; codas; color filters; color separations;
1 13 contacts; continuous tone separations; creative art;
1 14 custom dies and die cutting materials; dampener
1 15 sleeves; dampening solution; design and styling; diazo
1 16 coating; dot etching; dot etching solutions; drawings;
1 17 drawsheets; driers; duplicate films or prints;
1 18 electronically digitized images; electrotypes; end
1 19 product of image modulation; engravings; etch
1 20 solutions; film; finished art or final art; fix;
1 21 fixative spray; flats; flying pasters; foils;
1 22 goldenrod paper; gum; halftones; illustrations; ink;
1 23 ink paste; keylines; lacquer; lasering images;
1 24 layouts; lettering; line negatives and positives;
1 25 linotypes; lithographic offset plates; magnesium and
1 26 zinc etchings; masking paper; masks; masters; mats;
1 27 mat service; metal toner; models, modeling; mylar;
1 28 negatives; nonoffset spray; opaque film process paper;
1 29 opaquing; padding compound; paper stock; photographic
1 30 materials: acids, plastic film, desensitizer
1 31 emulsion, exposure chemicals, fix, developers, paper;
1 32 photography, day rate; photopolymer coating;
1 33 photographs; photostats; photo-display tape;
1 34 phototypesetter materials; ph-indicator sticks;
1 35 positives; press pack; printing cylinders; printing
1 36 plates, all types; process lettering; proof paper;
1 37 proofs and proof processes, all types; pumice powder;
1 38 purchased author alterations; purchased composition;
1 39 purchased phototypesetting; purchased stripping and
1 40 paste-ups; red litho tape; reducers; roller covering;
1 41 screen tints; sketches; stepped plates; stereotypes;
1 42 strip types; substrate; tints; tissue overlays;
1 43 toners; transparencies; tympan; typesetting;
1 44 typography; varnishes; veloxes; wood mounts; and any
1 45 other items used in a like capacity to any of the
1 46 above enumerated items by the printer or publisher to
1 47 complete a finished product for sale at retail.
1 48 Expendable tools and supplies which are not enumerated
1 49 in this subsection are excluded from the exemption.
2 1 Sec. 2. Refunds of taxes, interests, or penalties
2 2 which arise from claims resulting from the enactment
2 3 of the amendment to section 422.45, subsection 21, of
2 4 this Act, for sales and rentals occurring between July
2 5 1, 1983, and June 30, 1995, shall be limited to
2 6 twenty-five thousand dollars in the aggregate and
2 7 shall not be allowed unless refund claims are filed
2 8 prior to October 1, 1995, notwithstanding any other

2 8 provision of law. If the amount of claims totals more
2 9 than twenty-five thousand dollars in the aggregate,
2 10 the department of revenue and finance shall prorate
2 11 the twenty-five thousand dollars among all claimants
2 12 in relation to the amounts of the claimants' valid
2 13 claims.

2 14 Sec. 3. This Act, being deemed of immediate
2 15 importance, takes effect upon enactment and applies
2 16 retroactively to July 1, 1983, for sales and rentals
2 17 made on or after that date."

2 18 #2. Title page, by striking lines 1 and 2 and
2 19 inserting the following: "An Act relating to the
2 20 sales, services, and use tax exemption for items used
2 21 by printers and publishers, limiting the amount of
2 22 refunds, and providing retroactive and applicability
2 23 date provisions."

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2 27 WILLIAM D. [PALMER](#)

2 28 MARY A. [LUNDBY](#)

2 29 SHELDON [RITTNER](#)

2 30 TOM [VILSACK](#)

2 31 [SF 18](#).201 76

2 32 mg/jj