

House Amendment 1015

Amendment Text

PAG LIN

1 1 Amend the committee amendment, [H-1011](#), to House
1 2 File 1 as follows:
1 3 #1. Page 1, by striking lines 2 through 20 and
1 4 inserting the following:
1 5 "#____. By striking everything after the enacting
1 6 clause and inserting the following:
1 7 "Section 1. Section [422.45](#), Code 2001, is amended
1 8 by adding the following new subsection:
1 9 NEW SUBSECTION. 60. a. Subject to paragraph "b",
1 10 the gross receipts from the sale, furnishing, or
1 11 service of metered gas for residential customers and
1 12 the gross receipts from the sale, furnishing, or
1 13 service of fuel, including propane and heating oil,
1 14 used to provide heat for residential customers.
1 15 b. The exemption in this subsection shall be
1 16 phased in by means of a reduction in the tax rate as
1 17 follows:
1 18 (1) If the date of the utility billing of the
1 19 customer for the sale, furnishing, or service of
1 20 metered gas is between March 1, 2001, and December 31,
1 21 2001, or the sale, furnishing, or service of fuel for
1 22 heating purposes occurs between March 1, 2001, and
1 23 December 31, 2001, the rate of tax is four percent of
1 24 the gross receipts.
1 25 (2) If the date of the utility billing of the
1 26 customer for the sale, furnishing, or service of
1 27 metered gas is between January 1, 2002, and December
1 28 31, 2002, or the sale, furnishing, or service of fuel
1 29 for heating purposes occurs between January 1, 2002,
1 30 and December 31, 2002, the rate of tax is three
1 31 percent of the gross receipts.
1 32 (3) If the date of the utility billing of the
1 33 customer for the sale, furnishing, or service of
1 34 metered gas is between January 1, 2003, and December
1 35 31, 2003, or the sale, furnishing, or service of fuel
1 36 for heating purposes occurs between January 1, 2003,
1 37 and December 31, 2003, the rate of tax is two percent
1 38 of the gross receipts.
1 39 (4) If the date of the utility billing of the
1 40 customer for the sale, furnishing, or service of
1 41 metered gas is between January 1, 2004, and December
1 42 31, 2004, or the sale, furnishing, or service of fuel
1 43 for heating purposes occurs between January 1, 2004,
1 44 and December 31, 2004, the rate of tax is one percent
1 45 of the gross receipts.
1 46 (5) If the date of the utility billing of the
1 47 customer for the sale, furnishing, or service of
1 48 metered gas is on or after January 1, 2005, or the
1 49 sale, furnishing, or service of fuel for heating
1 50 purposes occurs on or after January 1, 2005, the rate
2 1 of tax is zero percent of the gross receipts.
2 2 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
2 3 immediate importance, takes effect upon enactment."
2 4 #2. Title page, by striking lines 1 through 5 and
2 5 inserting the following: "An Act relating to the
2 6 phasing in of an exemption from state sales and use
2 7 taxes on the gross receipts from the sale, furnishing,

2 8 or service of metered gas and heating fuel used by
2 9 residential customers and including an effective
2 10 date. " "
2 11
2 12
2 13 _____
2 14 [SHOULTZ](#) of Black Hawk
2 15
2 16
2 17 _____
2 18 [RICHARDSON](#) of Warren
2 19 [HF 1.204](#) 79
2 20 mg/gg