

House Amendment 1016

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

2 8 taxes on the gross receipts from the sale, furnishing,
2 9 or service of metered gas and electricity and heating
2 10 fuel used by residential customers and including an
2 11 effective date." "
2 12
2 13
2 14 _____
2 15 [RICHARDSON](#) of Warren
2 16 [HF 1.7](#)06 79
2 17 mg/cls