

Senate Amendment 3002

Amendment Text

PAG LIN

1 1 Amend [House File 1](#), as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 1, by inserting after line 17 the
1 4 following:
1 5 "Sec. ____ Section [422.45](#), Code 2001, is amended
1 6 by adding the following new subsection:
1 7 NEW SUBSECTION. 61. a. Subject to paragraph "b",
1 8 the gross receipts from the sale, furnishing, or
1 9 service of metered gas and electricity to provide
1 10 energy for residential customers and the gross
1 11 receipts from the sale, furnishing, or service of
1 12 fuel, including propane and heating oil, used to
1 13 provide heat for residential dwellings and units of
1 14 apartment and condominium complexes used for human
1 15 occupancy.
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 January 1,
1 22 2002, and December 31, 2002, or the sale, furnishing,
1 23 or service of fuel for heating purposes occurs between
1 24 January 1, 2002, and December 31, 2002, the rate of
1 25 tax 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 2003, and December 31, 2003, or the sale, furnishing,
1 30 or service of fuel for heating purposes occurs between
1 31 January 1, 2003, and December 31, 2003, 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 2004, and December 31, 2004, or the sale, furnishing,
1 37 or service of fuel for heating purposes occurs between
1 38 January 1, 2004, and December 31, 2004, 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 2005, and December 31, 2005, or the sale, furnishing,
1 44 or service of fuel for heating purposes occurs between
1 45 January 1, 2005, and December 31, 2005, 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 2006, or the sale, furnishing, or service of fuel for
2 1 heating purposes occurs on or after January 1, 2006,
2 2 the rate of tax is zero percent of the gross receipts.
2 3 c. The exemption in this subsection does not apply
2 4 to local option sales and services tax imposed
2 5 pursuant to chapters 422B and 422E."
2 6 #2. Title page, line 1, by striking the words
2 7 "during a certain period".

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2 10 _____
2 11 LARRY [McKIBBEN](#)
2 12
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2 14 _____
2 15 MIKE [CONNOLLY](#)
2 16
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2 18 _____
2 19 JEFF [LAMBERTI](#)
2 20 [HF 1.208](#) 79
2 21 mg/gg