

# House Amendment 8257

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1 1 Amend Senate File 2290, as amended, passed, and  
1 2 reprinted by the Senate, as follows:  
1 3 #1. Page 1, by inserting after line 9 the  
1 4 following:  
1 5 \_\_\_\_\_. Section 15.331A, unnumbered paragraph  
1 6 1, Code Supplement 2003, is amended to read as  
1 7 follows:  
1 8 The eligible business or a supporting business  
1 9 shall be entitled to a refund of the taxes paid under  
1 10 chapters 422 and 423 for gas, electricity, water, or  
1 11 sewer utility services, goods, wares, or merchandise,  
1 12 or on services rendered, furnished, or performed to or  
1 13 for a contractor or subcontractor and used in the  
1 14 fulfillment of a written contract relating to the  
1 15 construction or equipping of a facility within the  
1 16 economic development area of the eligible business or  
1 17 a supporting business. Taxes attributable to  
1 18 intangible property and furniture and furnishings  
1 19 shall not be refunded. However, an eligible business  
1 20 shall be entitled to a refund for taxes attributable  
1 21 to racks, shelving, and conveyor equipment to be used  
1 22 in a warehouse or distribution center subject to  
1 23 section 15.331C.>  
1 24 #2. Page 1, line 33, by inserting after the word  
1 25 the following: 1 26 itemized to allow identification of the taxes  
1 27 attributable to racks, shelving, and conveyor  
1 28 equipment to be used in a warehouse or distribution  
1 29 center.>  
1 30 #3. Page 1, line 35, by inserting after the word  
1 31 the following: .  
1 32 #4. Page 1, line 35, by inserting after the words  
1 33 the following: 1 34 taxes paid by a third-party developer under chapters  
1 35 422 and 423 for gas, electricity, water, or sewer  
1 36 utility services, goods, wares, or merchandise, or on  
1 37 services rendered, furnished, or performed to or for a  
1 38 contractor or subcontractor and used in the  
1 39 fulfillment of a written contract relating to the  
1 40 construction or equipping of a facility. The  
1 41 department shall also issue a tax credit certificate  
1 42 to the eligible business or supporting business equal  
1 43 to the taxes paid and attributable to racks, shelving,  
1 44 and conveyor equipment to be used in a warehouse or  
1 45 distribution center. The aggregate combined total  
1 46 amount of tax refunds under section 15.331A for taxes  
1 47 attributable to racks, shelving, and conveyor  
1 48 equipment to be used in a warehouse or distribution  
1 49 center and of tax credit certificates issued by the  
1 50 department for the taxes paid and attributable to  
2 1 racks, shelving, and conveyor equipment to be used in  
2 2 a warehouse or distribution center shall not exceed  
2 3 five hundred thousand dollars in a fiscal year. If an  
2 4 applicant for a tax credit certificate does not  
2 5 receive a certificate for the taxes paid and  
2 6 attributable to racks, shelving, and conveyor  
2 7 equipment to be used in a warehouse or distribution  
2 8 center, the application shall be considered in  
2 9 succeeding fiscal years>.  
2 10 #5. Page 3, line 22, by striking the word <five>,  
2 11 and inserting the following: <ten>.  
2 12 #6. Page 5, line 17, by striking the word <five>,  
2 13 and inserting the following: <ten>.  
2 14 #7. By renumbering as necessary.  
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2 18 \_\_\_\_\_  
2 18 HOFFMAN of Crawford  
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2 20  
2 21  
2 22 \_\_\_\_\_  
2 22 STRUYK of Pottawattamie  
2 23 SF 2290.202 80  
2 24 tm/sh