House Amendment 1615

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Amend House File 883 as follows:
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             Page 1, by inserting after line 8 the
      3 following:
                            Section 423.3, Code 2007, is amended by
            <Sec.
      5 adding the following new subsection:
  1
      6 <u>NEW SUBSECTION</u>. 92. a. The sales price from the 7 sale of any of the following:
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            (1) Medical equipment and supplies, home
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      9 respiratory equipment and accessories, hospital beds
     10 and accessories, ambulatory aids, manual and powered
     11 wheelchairs, stairway lifts, braille writers,
     12 electronic braille equipment, scooters, reading
     13 machines, electronic print enlargers and magnifiers, 14 and electronic alternative and augmentative
  1 15 communication devices to or on behalf of individuals
     16 with disabilities to enable the disabled person to 17 function more independently.
  1 18
          (2) Items used solely to modify a motor vehicle to
     19 permit its use by an individual with a disability in
  1
     20 order to enable the disabled person to function more
     21 independently.
  1
     22
            b. For purposes of this subsection, "disability"
     23 means, with respect to an individual, a physical or 24 mental impairment that substantially limits one or
     25 more of the major life activities of the individual, a
     26 record of physical or mental impairment that
27 substantially limits one or more of the major life
28 activities of the individual, or being regarded as an
     29 individual with a physical or mental impairment that
     30 substantially limits one or more of the major life 31 activities of the individual.>
32 #2. Title page, line 1, by inserting after the 33 words <relating to> the following: <a sales tax
     34 exemption for certain medical assistive devices used
     35 by persons with mental or physical impairments and
  1
     36 to>.
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     40 ALONS of Sioux
  1 41 HF 883.703 82
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