

House Amendment 1225

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1 1 Amend House File 486 as follows:
1 2 #1. Page 2, by inserting after line 23 the
1 3 following:
1 4 <Sec. _____. Section 423.1, Code 2009, is amended to
1 5 read as follows:
1 6 NEW SUBSECTION. 7A. "Commercial canine
1 7 establishment" means a business associated with the
1 8 care and feeding of canines by a person licensed or
1 9 registered pursuant to section 162.8.
1 10 Sec. _____. Section 423.3, subsections 3, 6, 9, 15,
1 11 and 16, Code 2009, are amended to read as follows:
1 12 3. The sales price of agricultural breeding
1 13 livestock, ~~and domesticated fowl, and canines which~~
1 14 are kept as part of a commercial canine establishment.
1 15 6. The sales price of tangible personal property
1 16 which will be consumed as fuel in creating heat,
1 17 power, or steam for grain drying, or for providing
1 18 heat or cooling for livestock buildings, for
1 19 commercial canine establishment buildings, or for
1 20 greenhouses or buildings or parts of buildings
1 21 dedicated to the production of flowering, ornamental,
1 22 or vegetable plants intended for sale in the ordinary
1 23 course of business, or for use in cultivation of
1 24 agricultural products by aquaculture, or in implements
1 25 of husbandry engaged in agricultural production.
1 26 9. The sales price of wood chips, sawdust, hay,
1 27 straw, paper, or other materials used for bedding in
1 28 the production of agricultural livestock, ~~or fowl, or~~
1 29 canines which are kept as part of a commercial canine
1 30 establishment.
1 31 15. The sales price from the sale of property
1 32 which is a container, label, carton, pallet, packing
1 33 case, wrapping, baling wire, twine, bag, bottle,
1 34 shipping case, or other similar article or receptacle
1 35 sold for use in agricultural, livestock, or dairy
1 36 production, or for use as part of a commercial canine
1 37 establishment.
1 38 16. The sales price from the sale of feed and feed
1 39 supplements and additives when used for consumption by
1 40 farm deer, ~~or bison, or canines which are kept as part~~
1 41 of a commercial canine establishment.
1 42 Sec. _____. Section 423.3, Code 2009, is amended by
1 43 adding the following new subsection:
1 44 NEW SUBSECTION. 8A. The sales price, exclusive of
1 45 services, of machinery and equipment, including
1 46 auxiliary attachments, used as part of a commercial
1 47 canine establishment.
1 48 Sec. _____. Section 423.45, subsection 5, paragraph
1 49 b, subparagraph (2), Code 2009, is amended to read as
1 50 follows:
2 1 (2) "Fuel consumed in processing" means fuel used
2 2 or consumed for processing including grain drying, for
2 3 providing heat or cooling for livestock buildings, for
2 4 commercial canine establishment buildings, or for
2 5 greenhouses or buildings or parts of buildings
2 6 dedicated to the production of flowering, ornamental,
2 7 or vegetable plants intended for sale in the ordinary
2 8 course of business, for use in aquaculture production,
2 9 or for generating electric current, or in implements
2 10 of husbandry engaged in agricultural production.>
2 11 #2. Title page, line 3, by inserting after the
2 12 word <stewardship> the following: <, and providing
2 13 for exemptions from sales taxes associated with
2 14 commercial canine establishments>.
2 15 #3. By renumbering as necessary.
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2 19 LUKAN of Dubuque
2 20 HF 486.501 83
2 21 da/nh/22105