

S-5097

1 Amend House File 2273, as passed by the House, as  
2 follows:

3 1. By striking page 2, line 30, through page 3,  
4 line 9, and inserting:

5 <DIVISION \_\_\_\_\_

6 VEHICLE REGISTRATION FEES AND RENTAL TAXATION

7 Sec. \_\_\_\_\_. Section 321.105A, subsection 2, paragraph  
8 c, subparagraph (6), Code 2014, is amended to read as  
9 follows:

10 (6) Vehicles, excluding motorcycles and motorized  
11 bicycles, subject to registration in any state when  
12 purchased for rental or registered and titled by a  
13 motor vehicle dealer licensed pursuant to chapter 322  
14 for rental use, and held for rental for a period of one  
15 hundred twenty days or more and actually rented for  
16 periods of sixty days or less by a person regularly  
17 engaged in the business of renting vehicles, including  
18 but not limited to motor vehicle dealers licensed  
19 pursuant to chapter 322 who rent automobiles to users,  
20 if the rental of the vehicles is subject to taxation  
21 under section 423.2 or chapter 423C.

22 Sec. \_\_\_\_\_. Section 423.2, subsection 6, paragraph a,  
23 Code 2014, is amended to read as follows:

24 a. The sales price of any of the following  
25 enumerated services is subject to the tax imposed  
26 by subsection 5: alteration and garment repair;  
27 armored car; vehicle repair; battery, tire, and  
28 allied; investment counseling; service charges of  
29 all financial institutions; barber and beauty; boat  
30 repair; vehicle wash and wax; campgrounds; carpentry;  
31 roof, shingle, and glass repair; dance schools  
32 and dance studios; dating services; dry cleaning,  
33 pressing, dyeing, and laundering; electrical and  
34 electronic repair and installation; excavating and  
35 grading; farm implement repair of all kinds; flying  
36 service; furniture, rug, carpet, and upholstery  
37 repair and cleaning; fur storage and repair; golf and  
38 country clubs and all commercial recreation; gun and  
39 camera repair; house and building moving; household  
40 appliance, television, and radio repair; janitorial and  
41 building maintenance or cleaning; jewelry and watch  
42 repair; lawn care, landscaping, and tree trimming  
43 and removal; limousine service, including driver;  
44 machine operator; machine repair of all kinds; motor  
45 repair; motorcycle, scooter, and bicycle repair;  
46 oilers and lubricators; office and business machine  
47 repair; painting, papering, and interior decorating;  
48 parking facilities; pay television; pet grooming; pipe  
49 fitting and plumbing; wood preparation; executive  
50 search agencies; private employment agencies, excluding

1 services for placing a person in employment where the  
2 principal place of employment of that person is to be  
3 located outside of the state; reflexology; security  
4 and detective services, excluding private security  
5 and detective services furnished by a peace officer  
6 with the knowledge and consent of the chief executive  
7 officer of the peace officer's law enforcement  
8 agency; sewage services for nonresidential commercial  
9 operations; sewing and stitching; shoe repair and  
10 shoeshine; sign construction and installation;  
11 storage of household goods, mini-storage, and  
12 warehousing of raw agricultural products; swimming  
13 pool cleaning and maintenance; tanning beds or salons;  
14 taxidermy services; telephone answering service; test  
15 laboratories, including mobile testing laboratories and  
16 field testing by testing laboratories, and excluding  
17 tests on humans or animals; termite, bug, roach,  
18 and pest eradicators; tin and sheet metal repair;  
19 transportation service consisting of the rental of  
20 recreational vehicles or recreational boats, or the  
21 rental of ~~motor~~ vehicles subject to registration which  
22 are registered for a gross weight of thirteen tons  
23 or less for a period of sixty days or less, or the  
24 rental of aircraft for a period of sixty days or less;  
25 Turkish baths, massage, and reducing salons, excluding  
26 services provided by massage therapists licensed  
27 under chapter 152C; water conditioning and softening;  
28 weighing; welding; well drilling; wrapping, packing,  
29 and packaging of merchandise other than processed meat,  
30 fish, fowl, and vegetables; wrecking service; wrecker  
31 and towing.>  
32 2. Title page, line 2, by striking <registrations>  
33 and inserting <registration, taxation of rental  
34 vehicles,>  
35 3. By renumbering as necessary.

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