

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT OF
REVENUE BILL)

A BILL FOR

1 An Act relating to the administration of the streamlined sales
2 tax agreement by the department of revenue.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 57, paragraph c, Code
2 2014, is amended to read as follows:

3 c. "*Dietary supplement*" means any product, other than
4 tobacco, intended to supplement the diet that meets all of the
5 following criteria:

6 (1) The product contains one or more of the following
7 dietary ingredients:

8 {1} (a) A vitamin.

9 {2} (b) A mineral.

10 {3} (c) An herb or other botanical.

11 {4} (d) An amino acid.

12 {5} (e) A dietary substance for use by humans to supplement
13 the diet by increasing the total dietary intake.

14 {6} (f) A concentrate, metabolite, constituent, extract,
15 or combination of any of the ingredients in ~~subparagraphs (1)~~
16 ~~through (5) that~~ subparagraph divisions (a) through (e).

17 (2) The product is intended for ingestion in tablet,
18 capsule, powder, softgel, gelcap, or liquid form, or if not
19 intended for ingestion in such a form, is not represented as
20 conventional food and is not represented for use as a sole item
21 of a meal or of the diet; ~~and.~~

22 (3) The product is required to be labeled as a dietary
23 supplement, identifiable by the "supplement facts" box found on
24 the label and as required pursuant to 21 C.F.R. § 101.36.

25 EXPLANATION

26 The inclusion of this explanation does not constitute agreement with
27 the explanation's substance by the members of the general assembly.

28 This bill relates to the administration of the sales and use
29 taxes under the streamlined sales and use tax agreement.

30 Iowa is a member of the streamlined sales and use tax
31 agreement, which is an effort to administer state sales and
32 use taxes in all participating states according to the same
33 simplified system. Under the agreement, Iowa must periodically
34 make changes in the administration of the sales and use taxes
35 in order to remain in compliance.

S.F. _____ H.F. _____

1 The bill amends the definition of "dietary supplement"
2 to conform the language of the definition to the definition
3 of "dietary supplement" in the streamlined sales and use tax
4 agreement.