

SENATE FILE _____
BY JOHNSON

A BILL FOR

1 An Act exempting from the sales tax the sales price for the use
2 of self-pay washers and dryers.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.2, subsection 6, paragraph a, Code
2 2015, is amended to read as follows:
3 a. The sales price of any of the following enumerated
4 services is subject to the tax imposed by subsection
5 5: alteration and garment repair; armored car; vehicle repair;
6 battery, tire, and allied; investment counseling; service
7 charges of all financial institutions; barber and beauty; boat
8 repair; vehicle wash and wax; campgrounds; carpentry; roof,
9 shingle, and glass repair; dance schools and dance studios;
10 dating services; dry cleaning, pressing, dyeing, and laundering
11 excluding the use of self-pay washers and dryers; electrical
12 and electronic repair and installation; excavating and
13 grading; farm implement repair of all kinds; flying service;
14 furniture, rug, carpet, and upholstery repair and cleaning; fur
15 storage and repair; golf and country clubs and all commercial
16 recreation; gun and camera repair; house and building moving;
17 household appliance, television, and radio repair; janitorial
18 and building maintenance or cleaning; jewelry and watch
19 repair; lawn care, landscaping, and tree trimming and removal;
20 limousine service, including driver; machine operator; machine
21 repair of all kinds; motor repair; motorcycle, scooter, and
22 bicycle repair; oilers and lubricators; office and business
23 machine repair; painting, papering, and interior decorating;
24 parking facilities; pay television; pet grooming; pipe
25 fitting and plumbing; wood preparation; executive search
26 agencies; private employment agencies, excluding services
27 for placing a person in employment where the principal place
28 of employment of that person is to be located outside of the
29 state; reflexology; security and detective services, excluding
30 private security and detective services furnished by a peace
31 officer with the knowledge and consent of the chief executive
32 officer of the peace officer's law enforcement agency; sewage
33 services for nonresidential commercial operations; sewing
34 and stitching; shoe repair and shoeshine; sign construction
35 and installation; storage of household goods, mini-storage,

1 and warehousing of raw agricultural products; swimming pool
2 cleaning and maintenance; tanning beds or salons; taxidermy
3 services; telephone answering service; test laboratories,
4 including mobile testing laboratories and field testing by
5 testing laboratories, and excluding tests on humans or animals;
6 termite, bug, roach, and pest eradicators; tin and sheet metal
7 repair; transportation service consisting of the rental of
8 recreational vehicles or recreational boats, or the rental of
9 vehicles subject to registration which are registered for a
10 gross weight of thirteen tons or less for a period of sixty
11 days or less, or the rental of aircraft for a period of sixty
12 days or less; Turkish baths, massage, and reducing salons,
13 excluding services provided by massage therapists licensed
14 under chapter 152C; water conditioning and softening; weighing;
15 welding; well drilling; wrapping, packing, and packaging
16 of merchandise other than processed meat, fish, fowl, and
17 vegetables; wrecking service; wrecker and towing.

18 Sec. 2. Section 423.3, Code 2015, is amended by adding the
19 following new subsection:

20 NEW SUBSECTION. 101. The sales price for the use of a
21 self-pay washer or dryer.

22 EXPLANATION

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

25 This bill exempts the sales price for the use of self-pay
26 washers and dryers from the sales tax.

27 By operation of Code section 423.6, an item exempt from the
28 imposition of the sales tax is also exempt from the use tax
29 imposed in Code section 423.5.