Sales & Use Tax Exemptions from 2000 Iowa Code Provisions

Note: These numbers are estimates only and are based on information from the year 2000. Because of various business and economic changes over the last 6 years, these numbers may not be accurate.
These lists of exemptions do not reflect any exemptions enacted since the year 2000.

Sales and Use Exemptions	Amount
Adjuvants and Surfactants	$200,000
Admissions - Primary or Secondary School	$100,000
Advertising Envelopes	$200,000
Advertising Material Used Out-Of-State	$2,900,000
Agricultural Chemicals	$26,900,000
Agricultural Drainage Tile	$5,000,000
Agricultural Feed	$127,800,000
Aircraft Repair and Replacement Parts	$2,000,000
Argon Gas	$2,400,000
Automotive Fluids to a Retailer	$1,100,000
Breeding Stock	$10,500,000
Clothing Sales Tax Holiday	$1,600,000
Commercial Amusement Enterprises	$500,000
Commercial Fertilizer	$34,400,000
Construction Refund - Enterprise Zone	$4,000,000
Construction Refund - Govt., Ed., Museum	$24,500,000
Construction Refund - Rural Water	Included in "Construction Refund – Govt., etc."
Cultural Affairs Sales	Minimal
Domesticated Fowl	$1,800,000
Draft Horses	Minimal
E911 Service Surcharge	$700,000
Electricity to Private Water Companies	Minimal
Entertainment Media - Rental/ Broadcast	$4,100,000
Excavation Notification Center Services	$100,000
Farm Machinery - Self-Propelled	$25,400,000
Farm Machinery - Special Purpose	$24,600,000
Food Sales - For Human Consumption	$247,500,000
Food Sales - Promoter of Iowa Products	Minimal
Free Newspapers As Retail Sale	$1,100,000
Fuel for Implements of Husbandry	$11,400,000
Fuel to Heat/Cool Greenhouses	$100,000
Fuel to Heat/ Cool Livestock Buildings	$4,200,000
Fuel Used in Grain Drying	$7,300,000
Goods for Clothing Maintenance and Repair	$300,000
Grain Dryers	$200,000

Hospice Exemption ..... Minimal
Industrial Machinery, Equip. and Computers $123,700,000
Industrial Machinery - New Installation ..... Part of "Industrial Machinery, Equip. and."
Irrigation Equipment for Farming ..... Minimal
Laboratory Tests on Animals $1,900,000
Laboratory Tests on Humans $35,700,000
Livestock or Fowl Bedding $380,000
Massage Therapy $1,000,000
Modular Home - 40% Exemption $1,400,000
Newspapers $8,800,000
Nonprofit Educational Institutions $8,000,000
Nonprofit Hospital Exemption $53,700,000
On-Line Computer Service $8,800,000
Optional Residential Warranty Contracts $600,000
Organ Procurement Organization ..... Minimal
Packaging Containers – All $38,500,000
Packaging Containers - For Agriculture ..... Included in "Packaging Containers - All"
Prescription Drugs and Medical Devices $55,500,000
Printers' and Publishers' Supplies $1,200,000
Processing Chemicals $22,500,000
Processing Photography $2,100,000
Processing Power and Fuel $80,500,000
Processing Retreading ..... Minimal
Processing Services for Food Products $2,100,000
Raffles at Fairs – Tickets $300,000
Reciprocal Shipment of Wine ..... Minimal
Residential Utility Exemption $7,200,000
Sales by State, County and District Fairs $500,000
Sales To Lessors $600,000