

Senate File 2398 - Enrolled

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SENATE FILE 2398

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1 3 AN ACT
1 4 PROVIDING A SALES TAX EXEMPTION FOR PURCHASES OF SOLAR ENERGY
1 5 EQUIPMENT.

1 6
1 7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 8
1 9 Section 1. Section 423.3, Code Supplement 2005, is amended
1 10 by adding the following new subsection:
1 11 NEW SUBSECTION. 89. The sales price from the sale of
1 12 solar energy equipment. For purposes of this subsection,
1 13 "solar energy equipment" means equipment that is primarily
1 14 used to collect and convert incident solar radiation into
1 15 thermal, mechanical, or electrical energy or equipment that is
1 16 primarily used to transform such converted solar energy to a
1 17 storage point or to a point of use.

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1 22 JEFFREY M. LAMBERTI
1 23 President of the Senate

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1 27 CHRISTOPHER C. RANTS
1 28 Speaker of the House

1 29 I hereby certify that this bill originated in the Senate and
1 30 is known as Senate File 2398, Eighty-first General Assembly.

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1 34 _____
1 35 MICHAEL E. MARSHALL
Secretary of the Senate

2 1 Approved _____, 2006

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2 5 THOMAS J. VILSACK
2 6 Governor