



THOMAS J. VILSACK
GOVERNOR

OFFICE OF THE GOVERNOR

SALLY J. PEDERSON
LT. GOVERNOR

April 28, 2005

The Honorable Chester Culver
Secretary of State
State Capitol Building
L O C A L

Dear Mr. Secretary:

I hereby transmit:

House File 310, an Act exempting the sale of toys to certain nonprofit organizations from state sales and use taxes.

House File 312, an Act relating to campaign finance committee reporting, use of committee funds or property, independent expenditures, and placement of campaign signs.

House File 476, an Act regulating the sale of ammonium nitrate by fertilizer dealers, and providing penalties.

House File 607, an Act relating to emergency services provided to residents of certain townships and including effective date and retroactive applicability date provisions.

House File 748, an Act providing for state employee payroll deductions for qualified program contributions.

The above House Files are hereby approved this date.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tom Vilsack".

Thomas J. Vilsack
Governor

TJV:jmc

cc: Secretary of the Senate
Chief Clerk of the House





HOUSE FILE 310

AN ACT

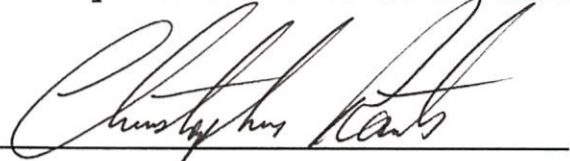
EXEMPTING THE SALE OF TOYS TO CERTAIN NONPROFIT ORGANIZATIONS
FROM STATE SALES AND USE TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:


Section 1. Section 423.3, Code 2005, is amended by adding
the following new subsection:

NEW SUBSECTION. 85. The sales price from the sales of
toys to a nonprofit organization exempt from federal income
tax under section 501 of the Internal Revenue Code that

purchases the toys from donations collected by the nonprofit organization and distributes the toys to children at no cost.



CHRISTOPHER C. RANTS
Speaker of the House



JOHN P. KIBBIE
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 310, Eighty-first General Assembly.



MARGARET THOMSON
Chief Clerk of the House

Approved April 28, 2005



THOMAS J. VILSACK
Governor