



THOMAS J. VILSACK
GOVERNOR

OFFICE OF THE GOVERNOR

SALLY J. PEDERSON
LT. GOVERNOR

May 30, 2006

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

Dear Mr. Secretary:

I hereby transmit:

Senate File 2398, an Act providing a sales tax exemption for purchases of solar energy equipment.

The above Senate File is hereby approved this date.

Sincerely,

A handwritten signature in cursive script that reads "Thomas J. Vilsack".

Thomas J. Vilsack
Governor

TJV:jmc

cc: Secretary of the Senate
Chief Clerk of the House





SENATE FILE 2398

AN ACT

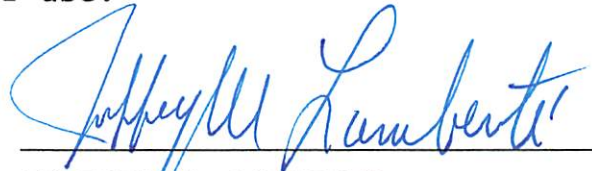
PROVIDING A SALES TAX EXEMPTION FOR PURCHASES OF SOLAR ENERGY EQUIPMENT.

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

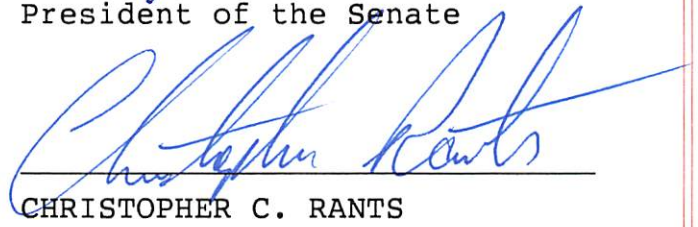
Section 1. Section 423.3, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 89. The sales price from the sale of solar energy equipment. For purposes of this subsection, "solar energy equipment" means equipment that is primarily used to collect and convert incident solar radiation into thermal, mechanical, or electrical energy or equipment that is

primarily used to transform such converted solar energy to a storage point or to a point of use.



JEFFREY M. LAMBERTI
President of the Senate



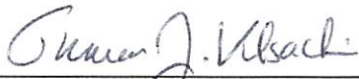
CHRISTOPHER C. RANTS
Speaker of the House

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



MICHAEL E. MARSHALL
Secretary of the Senate

Approved May 30, 2006



THOMAS J. VILSACK
Governor