



TERRY E. BRANSTAD
GOVERNOR

OFFICE OF THE GOVERNOR

KIM REYNOLDS
LT. GOVERNOR

May 25, 2012

The Honorable Matt Schultz
Secretary of State of Iowa
State Capitol Building
LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 2470, an Act providing for sales and use taxes collected on farm machinery and equipment.

The above House File is hereby approved this date.

Sincerely,

A handwritten signature in black ink, reading "Terry E. Branstad".

Terry E. Branstad
Governor

cc: Secretary of the Senate
Clerk of the House



House File 2470

AN ACT
PROVIDING FOR SALES AND USE TAXES COLLECTED ON FARM MACHINERY
AND EQUIPMENT.

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

Section 1. Section 423.3, subsection 8, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c.* For purposes of this subsection, the following items are exempt under paragraph "a" when used in agricultural production:

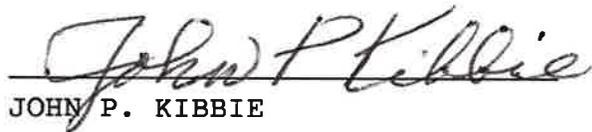
- (1) A snow blower that is to be attached to a self-propelled implement of husbandry.
- (2) A rear-mounted or front-mounted blade that is to be attached to or towed by a self-propelled implement of husbandry.

(3) A rotary cutter that is to be attached to a self-propelled implement of husbandry.



KRAIG PAULSEN

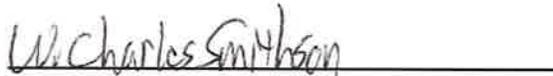
Speaker of the House



JOHN P. KIBBIE

President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2470, Eighty-fourth General Assembly.



W. CHARLES SMITHSON

Chief Clerk of the House

Approved May 25, 2012



TERRY E. BRANSTAD

Governor