



TERRY E. BRANSTAD
GOVERNOR

OFFICE OF THE GOVERNOR

KIM REYNOLDS
LT. GOVERNOR

March 28, 2013

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

Dear Mr. Secretary:

I hereby transmit:

House File 199, an Act relating to the administration of the streamlined sales and use tax agreement by the Department of Revenue.

The above House File is hereby approved this date.

Sincerely,

A handwritten signature in black ink that reads "Terry E. Branstad".

Terry E. Branstad
Governor

cc: Secretary of the Senate
Clerk of the House



House File 199

AN ACT
RELATING TO THE ADMINISTRATION OF THE STREAMLINED SALES AND USE
TAX AGREEMENT BY THE DEPARTMENT OF REVENUE.

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

Section 1. Section 423.3, subsection 57, paragraph d, Code 2013, is amended to read as follows:

d. *"Food and food ingredients"* means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. *"Food and food ingredients"* includes beverage-grade carbon dioxide gas.

KRAIG PAULSEN

Speaker of the House

PAM JOCHUM

President of the Senate

I hereby certify that this bill originated in the House and is known as House File 199, Eighty-fifth General Assembly.

CARMINE BOAL

Chief Clerk of the House

Approved March 28, 2013

TERRY E. BRANSTAD

Governor