



TERRY E. BRANSTAD
GOVERNOR

OFFICE OF THE GOVERNOR

KIM REYNOLDS
LT. GOVERNOR

May 30, 2014

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

Dear Mr. Secretary:

I hereby transmit:

House File 2446, an Act exempting from the sales tax the sales price of diesel fuel trailer or seed tender used primarily in agricultural production.

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 2446

AN ACT

EXEMPTING FROM THE SALES TAX THE SALES PRICE OF A DIESEL
FUEL TRAILER OR SEED TENDER USED PRIMARILY IN AGRICULTURAL
PRODUCTION.

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

Section 1. Section 423.3, subsection 8, Code 2014, is
amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* (1) For purposes of this subsection,
the following items are exempt under paragraph "a" when used
primarily in agricultural production:

(a) A diesel fuel trailer, regardless of the vehicle to
which it is to be attached.

(b) A seed tender, regardless of the vehicle to which it is
to be attached.

(2) For purposes of this paragraph:

(a) "*Fuel trailer*" means a trailer that holds dyed diesel
fuel or diesel exhaust fluid and that is used to transport such
fuel or fluid to a self-propelled implement of husbandry.

(b) "*Seed tender*" means a trailer that holds seed and that

is used to transport seed to an implement of husbandry and load seed into an implement of husbandry.



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 2446, Eighty-fifth General Assembly.



CARMINE BOAL
Chief Clerk of the House

Approved May 30, 2014



TERRY E. BRANSTAD
Governor