

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.

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KRAIG PAULSEN  
Speaker of the House

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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.

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CARMINE BOAL  
Chief Clerk of the House

Approved \_\_\_\_\_, 2014

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TERRY E. BRANSTAD  
Governor