



TERRY E. BRANSTAD  
GOVERNOR

**OFFICE OF THE GOVERNOR**

KIM REYNOLDS  
LT. GOVERNOR

May 1, 2013

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

Dear Mr. Secretary:

I hereby transmit:

House File 630, an Act providing a sales tax exemption on hydroelectricity conversion property.

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 630

AN ACT  
PROVIDING A SALES TAX EXEMPTION FOR HYDROELECTRICITY CONVERSION  
PROPERTY.

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

Section 1. Section 423.3, subsection 54, Code 2013, is amended to read as follows:

54. a. The sales price from the sale of wind energy conversion property or hydroelectricity conversion property to be used as an electric power source and the sale of the materials used to manufacture, install, or construct wind energy conversion property or hydroelectricity conversion property used or to be used as an electric power source.

b. For purposes of this subsection, ~~"wind:~~

(1) "Wind energy conversion property" means any device, including but not limited to a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation, which converts wind energy to a form of usable energy.

(2) "Hydroelectricity conversion property" means any device, including but not limited to a generator, turbine, powerhouse, intake, coffer dam, walls, water conduit, tailrace, any other

concrete components, electrical equipment substation, poles, wires, transformers, breakers, and switches used to convert water, water power, or hydroelectricity to a form of usable energy.



KRAIG PAULSEN

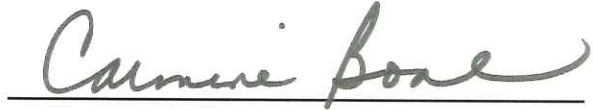
Speaker of the House



PAM JOCHEM

President of the Senate

I hereby certify that this bill originated in the House and is known as House File 630, Eighty-fifth General Assembly.



CARMINE BOAL

Chief Clerk of the House

Approved May 1, 2013



TERRY E. BRANSTAD

Governor