

*Reconsider Vote of Senate 5/9*

February 4, 1963. *Recall from House 4/6*  
Passed on File.  
*Not Amended 2/4 Pass as amended 3/19*  
Passed Senate, Date *3-28-63*

Senate File 127 *Subs for*  
By WILEY. *H.F. 1145*  
*4/8*

Vote: Ayes *49* Nays *0*

Passed House, Date *4-8-63*

Vote: Ayes *94* Nays *0*  
*5-16-63*

Approved  
*Amended by House*  
*Concurred by Senate*  
*aye 48*  
*nay 0 4/15*  
*Reconsider Vote 4/18*  
*4/18*  
*Amended*  
**A BILL FOR**  
*amended Vote: aye 46 nay 0 4/18*

*Tax Revision 4/1*

An Act to amend section four hundred twenty-two point forty-five (422.45), Code 1962, relating to exemptions from the imposition of the retail sales tax.

*4/11*  
*House*  
*Concurred*  
*aye 48*  
*nay 0*  
*4/15*  
*House passed for*  
*Message continued*  
*5/1, 182-0*

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred twenty-two point forty-five  
2 (422.45), Code 1962, is amended by inserting after the comma  
3 following the word "thereof" in line five (5) of subsection  
4 five (5) the following:  
5 "including all divisions, boards, commissions or instrumen-  
6 talities of state, county or municipal government which derive  
7 their disburseable funds from appropriations or allotments of  
8 funds raised by the levying and collection of taxes,".

*Reconsider Vote 5/6*  
*Reconsider last*  
*(1) Reading 5/6*  
*Return bill to Senate*  
*5/6*  
*Senate's -*  
*amended by House*  
*concurred by Senate*  
*aye 50 - Nay 0*  
*5/6*  
*amended by Senate*  
*concurred by House*  
*Vote aye 90 5/10*  
*Nays 0*

1 Sec. 2. Section four hundred twenty-two point forty-five  
2 (422.45), Code 1962, is hereby further amended by inserting  
3 after the word "thereof" in line three (3) of subsection six  
4 (6) the following:

5 " , including all divisions, boards, commissions or instrumen-  
6 talities of state, county or municipal government which derive  
7 their disburseable funds from appropriations or allotments of  
8 funds raised by the levying and collection of taxes,".

SENATE FILE 127

1 Amend Senate File 127 by striking all after the enacting  
2 clause and inserting in lieu thereof the following:  
3 Section 1. Section four hundred twenty-two point forty-five  
4 (422.45), Code 1962, is amended by inserting after the comma (,) *(.)*  
5 following the word "thereof" in line five (5) of subsection five.  
6 (5) the following:  
7 "including the state board of regents, board of control of  
8 state institutions, state highway commission and all divisions,  
9 boards, commissions, agencies or instrumentalities of state, fed-  
10 eral, county or municipal government which derive disburseable  
11 funds from appropriations or allotments of funds raised by the  
12 levying and collection of taxes."  
13 Sec. 2. Section four hundred twenty-two point forty-five  
14 (422.45), Code 1962, is hereby further amended by inserting after  
15 the word "thereof" in line three (3) of subsection six (6) the  
16 following:  
17 "including the state board of regents, board of control of  
18 state institutions, state highway commission and all divisions,  
19 boards, commissions, agencies or instrumentalities of state, fed-  
20 eral, county or municipal government which derive disburseable  
21 funds from appropriations or allotments of funds raised by the  
22 levying and collection of taxes."  
23 Sec. 3. The refunds provided in the preceding section two (2)  
24 shall be retroactive and apply to any applications for refund now  
25 on file with the state tax commission, or hereafter filed therewith  
26 for projects now in process, upon which sales or use taxes are  
27 paid prior to the taking effect of this act. Any of the above  
28 mentioned governmental bodies shall be entitled to a refund of  
29 such taxes so paid upon making application to the state tax com-  
30 mission therefor.

Filed  
March 13, 1963.

*Adopted*  
*3/28*

By *Wiley*.

SENATE FILE 127

1 Amend Senate File 127 by adding thereto the following section:  
2 "This Act being deemed of immediate importance shall be in  
3 full force and effect from and after its publication in The  
4 Lyon County Reporter, a newspaper published at Rock Rapids, Iowa,  
5 and The Tipton Conservative, a newspaper published at Tipton,  
6 Iowa."  
7 Further amend Senate File 127 by renumbering the sections.

Filed and adopted  
April 8, 1963.

MENSING of Cedar.

SENATE FILE 127

1 Amend Senate File 27 by striking all of sections 1 and 2  
2 and inserting in lieu thereof the following:  
3 Section 1. Section four hundred twenty-two point forty-five  
4 (422.45), Code 1962, is hereby amended by striking all of  
5 subsection five (5) and inserting in lieu thereof the following:  
6 "The gross receipts of all sales of goods, wares or  
7 merchandise used for public purposes by, or in the performance  
8 of any contract for, a tax-certifying or tax-levying body of  
9 the state of Iowa or governmental subdivision thereof, including  
10 all divisions, boards, commissions or instrumentalities of the  
11 state, county or municipal governments, which derive their dis-  
12 burseable funds from appropriations or allotments of funds  
13 raised by the levy and collection of taxes. The exemption provided  
14 by this subsection shall also apply to all sales of goods, wares  
15 or merchandise used for public purposes by, or in the performance  
16 of any contract with, the state or any of such governmental  
17 subdivisions or agencies which are subject to use taxes under  
18 the provisions of chapter four hundred twenty-three (423) of  
19 the Code."

Filed and adopted  
April 8, 1963.

*Senate concurred*  
*4/15*  
*amended*

MENSING of Cedar.

SENATE FILE 127

1 Amend Senate File 127 by striking all after the enacting clause and  
 2 inserting in lieu thereof the following:  
 3 Section 1. Section four hundred twenty-two point forty-five  
 (422.45),  
 4 Code 1962, is hereby amended by striking all of subsection five (5) and  
 5 inserting in lieu thereof the following:  
 6 "The gross receipts of all sales of goods, wares or merchandise used  
 7 for public purposes to any tax certifying or tax-levying body of the  
 State  
 8 of Iowa or governmental subdivision thereof, including the state board  
 of  
 9 regents, board of control of state institutions, state highway com-  
 mission  
 10 and all divisions, boards, commissions, agencies or instrumentalities of  
 state, federal, county or municipal government which derive disburseable  
 11 funds from appropriations or allotments of funds raised by the levying  
 12 funds from appropriations or allotments of funds raised by the levying  
 and  
 13 collection of taxes, except sales of goods, wares or merchandise used by  
 14 or in connection with the operation of any municipally-owned public  
 utility  
 15 engaged in selling gas, electricity or heat to the general public.  
 16 "The exemption provided by this subsection shall also apply to all such  
 17 sales of goods, wares or merchandise subject to use tax under the pro-  
 visions  
 18 of chapter four hundred twenty-three (423)."  
 19 Sec. 2. Section four hundred twenty-two point forty-five (422.45),  
 20 Code 1962, is further amended by inserting after the word "thereof"  
 in line  
 21 three (3) of subsection six (6) the following:  
 22 "including the state board of regents, board of control of state  
 23 institutions, state highway commission, and all divisions, boards, com-  
 missions,  
 24 agencies or instrumentalities of state, federal, county or municipal  
 government  
 25 which derive disburseable funds from appropriations or allotments of  
 funds  
 26 raised by the levying and collection of taxes."  
 27 Sec. 3. The refunds provided in the preceding section two (2) shall  
 28 be retroactive and apply to any applications for refund now on file  
 with the  
 29 state tax commission, or hereafter filed therewith for projects now in  
 30 process, upon which sales or use taxes are paid prior to the taking effect  
 31 of this Act. Any of the above-mentioned governmental bodies or sub-  
 divisions  
 32 thereof shall be entitled to a refund of such taxes so paid upon making  
 33 application to the state tax commission therefor.  
 34 Sec. 4. This Act being deemed of immediate importance shall be in  
 35 full force and effect from and after its publication in The Lyon County  
 36 Reporter, a newspaper published at Rock Rapids, Iowa, and The Tipton  
 Conserva-  
 37 tive, a newspaper published at Tipton, Iowa.

Filed  
April 29, 1963.

*Senate concurred 5/9* *adopted 5/11/63*

MENSING of Cedar.

*Beatty*  
*5/6*

SENATE FILE 127

1 Amend Senate File 127, section 3, by striking from line one  
 2 (1) the word "refunds" and inserting in lieu thereof the word  
 3 "exemptions"; also by striking from line one (1) the word and  
 4 figure "two (2)".

Filed and approved  
April 8, 1963.

*Senate concurred 4/11* *5/11/63*

MENSING of Cedar.

*Beatty*  
*5/6*

SENATE FILE 127

1 Amend Senate File 127 as passed by the House:  
2 1. By striking the quotation marks at the end of section  
3 1 and substituting in lieu thereof the following: "Nothing  
4 in this section shall be construed to exempt tangible personal  
5 property from sales or use taxes when purchased by and used by  
6 a contractor performing work for any such governmental body or  
7 sub-division thereof, unless such property is intended to be  
8 come an integral part of the finished work or product."

Filed  
April 11, 1963.

*adopted 4/10* *Reconsider Date 5/9*

By WILEY.

SENATE FILE 127

1 Amend section 1 of the House amendment to Senate File 127 ✓  
2 by inserting at the end of line 8 thereof the following: "the  
3 federal government or of".

Filed  
April 17, 1963.

*adopted 4/18* *Reconsider Date 5/9*

By WILEY.

SENATE FILE 127

1 Amend Senate File 127 by striking all after the word "Amend"  
2 and inserting in lieu thereof the following:  
3 Section 1. Section four hundred twenty-two point forty-five  
4 (422.45), Code 1962, is hereby amended by striking all of sub-  
5 section five (5) and inserting in lieu thereof the following:  
6 "The gross receipts of all sales of goods, wares or merchan-  
7 dise used for public purposes to any tax certifying or tax-levy-  
8 ing body of the State of Iowa or governmental subdivision thereof,  
9 including the state board of regents, board of control of state  
10 institutions, state highway commission and all divisions, boards,  
11 commissions, agencies or instrumentalities of state, federal,  
12 county or municipal government which derive disburseable funds  
13 from appropriations or allotments of funds raised by the levying  
14 and collection of taxes, except sales of goods, wares or merchan-  
15 dise used by or in connection with the operation of any municipal-  
16 ly-owned public utility engaged in selling gas, electricity or  
17 heat to the general public.  
18 "The exemption provided by this subsection shall also apply  
19 to all such sales of goods, wares or merchandise subject to use  
20 tax under the provisions of chapter four hundred twenty-three  
21 (423).  
22 Sec. 2. Section four hundred twenty-two point forty-five  
23 (422.45), Code 1962, is further amended by inserting after the  
24 word "thereof" in line three (3) of subsection six (6) the follow-  
25 ing:  
26 "including the state board of regents, board of control of  
27 state institutions, state highway commission, and all divisions,  
28 boards, commissions, agencies or instrumentalities of state,  
29 federal, county or municipal government which derive disburseable  
30 funds from appropriations or allotments of funds raised by the  
31 levying and collection of taxes."  
32 Sec. 3. The refunds provided in the preceding section two  
33 (2) shall be retroactive and apply to any applications for refund  
34 now on file with the state tax commission, or hereafter filed  
35 therewith for projects now in process, upon which sales or use  
36 taxes are paid prior to the taking effect of this Act. Any of the  
37 above-mentioned governmental bodies or subdivisions thereof shall  
38 be entitled to a refund of such taxes so paid upon making applica-  
39 tion to the state tax commission therefor.  
40 Sec. 4. This Act being deemed of immediate importance shall  
41 be in full force and effect from and after its publication in the  
42 Cedar Rapids Gazette, a newspaper published at Cedar Rapids, Iowa,  
43 and The Mount Vernon Hawkeye-Record & The Lisbon Herald, a news-  
44 paper published at Mount Vernon, Iowa.

*House  
concerned  
5/10  
5/9*

Filed  
May 7, 1963.

By WILEY.