

March 11, 1965.
Place on Calendar.

House File 552
By GOVERNMENTAL AFFAIRS COMMITTEE.

Passed House, Date 4/19 Passed Senate, Date 5/10
Vote: Ayes 04 Nays 0 Vote: Ayes 48 Nays 0
Approved May 17, 1965

*passed on file 4/19
govt affairs 7/20
pass 5/4*

A BILL FOR

An Act to allow more time for governmental units to file for exemptions on sales and use tax refunds.

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), subsection six (6), paragraph b, Code 1962, is amended
- 3 by striking the words "sixty days" in line two (2), and inserting
- 4 in lieu thereof the words "six (6) months".

EXPLANATION OF HOUSE FILE 552

Sixty days after completion of a contract is insufficient. As a consequence too many claims are being filed with the State Appeal Board under chapter 25, Code 1962. The board has checked with the sales tax division, State Tax Commission, and they are in agreement with our thinking.