

Senate File 555

March 15, 1967

Passed on File

*Ways and Means 3-16 - Pass as amended 4-28
Soc Revision 5-12, Pass 5-24*

By LODWICK, FROMMELT,
O'MALLEY, RIGLER,
WALSH, HAGEDORN and
BENDA

Passed Senate, Date 5-9-67 Passed House, Date 6-1-67

Vote: Ayes 48 Nays 4 Vote: Ayes 104 Nays 3

Approved June 15, 1967

A BILL FOR

An Act to exempt from the retail sales and use tax sales made to an educational institution and to provide for a refund of any sales or use tax upon the gross receipts of sales to any contractor fulfilling any written contract with an educational institution.

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

- 1 Section 1. Section four hundred twenty-two point forty-
- 2 five (422.45), subsection seven (7), Code 1966, is hereby
- 3 amended as follows:
- 4 1. By inserting in line one (1) after the word "Any" the
- 5 words "educational institution in this state or any".
- 6 2. By inserting in line seventeen (17) after the word
- 7 "thereof" in lines sixteen (16) and seventeen (17) the words
- 8 "or any educational institution in this state".
- 9 3. By inserting in line nineteen (19) after the word
- 10 "property" the words "or is devoted to educational uses".
- 11 4. By inserting in line seven (7) of paragraph a after
- 12 the word "unit" the words "or educational institution".
- 13 5. By inserting in line ten (10) of paragraph a after the
- 14 word "unit" the words "or educational institution".
- 15 6. By inserting in line one (1) of paragraph b after the
- 16 word "unit" the words "or educational institution".
- 17 7. By inserting in line twelve (12) of paragraph b after
- 18 the word "unit" the words "or educational institution".

1 Sec. 2. Section four hundred twenty-two point forty-five
2 (422.45), Code 1966, is hereby amended by adding thereto the
3 following new subsection:

4 "The gross receipts of all sales of goods, wares, or mer-
5 chandise used for educational purposes to any educational
6 institution in this state. The exemption provided by this
7 subsection shall also apply to all such sales of goods, wares
8 or merchandise subject to use tax under the provisions of
9 chapter four hundred twenty-three (423) of the Code."

1 Senate File 555 is hereby amended as follows:

2 Amend section one (1) as follows:

3 1. By inserting in line five (5) preceding the word "educa-
4 tional" the words "private nonprofit".

5 2. By inserting in line eight (8) after the word "any" the
6 words "private nonprofit".

7 3. By inserting in line ten (10) after the word "uses" the
8 words "as specified in this subsection".

9 4. By inserting in line twelve (12) after the word "or" the
10 words "private nonprofit".

11 Amend section two (2) by inserting in line five (5) after the
12 word "any" the words "private nonprofit".

Filed - *advised 5-9*
April 28, 1967

By WAYS AND MEANS COMMITTEE

HOUSE

1 Amend Senate File 555 by adding thereto the following
2 new section:
3 Section 3. Section four hundred twenty-two point
4 forty-five (422.45), subsection seven (7), Code 1966, is
5 hereby amended by striking the period in line twenty-four
6 (24) thereof and adding in lieu thereof the following:
7 "; and expecting such goods, wares, and merchandise used
8 in the performance of any contract in connection with the
9 operation of the provisions of section four hundred
10 nineteen point eleven (419.11) of the Code."

Filed - *Withdrawn 6-1*
May 25, 1967

CAMP of Clinton.

1 Amend the Camp amendment by adding thereto the following new
2 section:
3 "This Section shall apply only prospectively to municipally
4 supported industrial projects under section four hundred nineteen
5 (419), Code 1966, and shall not apply to those municipally sup-
6 industrial projects that have before the effective date of this
7 been approved by a bond issue to the extent of that authoriza-
8 tion."
9

Filed - *S.F. 555*
Withdrawn 6-1
May 26, 1967

PELTON of Clinton.

1 Amend Senate File 555 by adding a new section as follows:
2 Sec. 3. Section four hundred twenty-three point four
3 (423.4), Code 1966, is amended by adding a new subsection as
4 follows:
5 "Seed catalogs and other similar material temporarily
6 stored in this state which are acquired outside of Iowa and
7 which subsequently to being brought into this state are sent
8 outside of Iowa, either singly or physically attached to other
9 tangible personal property sent outside of Iowa."
10 Amend the title by adding the following:
11 "and to certain tangible personal property acquired out-
12 side of Iowa for distribution elsewhere".

Filed - *Withdrawn 6-1*
May 26, 1967

MILLER of Page.

1 Amend Senate File 555 by adding a new section as follows:
2 Sec. 3. Section four hundred twenty-three point four
3 (423.4), Code 1966, is amended by adding a new subsection as
4 follows:
5 "Advertisement and promotional material and matter, seed
6 catalogs; envelopes for same, and other similar material tempor-
7 arily stored in this state which are acquired outside of Iowa and
8 which subsequently to being brought into this state are sent
9 outside of Iowa, either singly or physically attached to other
10 tangible personal property sent outside of Iowa."
11 Amend the title by adding the following:
12 "and to exempt certain tangible personal property acquired out-
13 side of Iowa for distribution elsewhere".

Filed
June 1, 1967

MILLER of Page.
SHEPHERD of Lee.

Howe