

House File 38
Ways and Means
Nolting, Chairman
Gluba
Burroughs

JAN 21 1975

HOUSE FILE 38

House File 38
Dieleman, Chairman
Clark
Gentleman
Hennessey
Howell

Ways and Means, Pass 4/7

Ways and Means 4/8, Pass 4/12

BY LIPSKY, HOWELL, READINGER (2/7)

Passed House, Date 4-14-75 (1102) Passed Senate, Date 6-13-75 (2042)

Vote: Ayes 87 Nays 3 Vote: Ayes 45 Nays 0

Approved 7-15-75

A BILL FOR

1 An Act exempting the sale of medically prescribed oxygen
2 from the sales and use tax.

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

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1 Section 1. Section four hundred twenty-two point forty-
2 five (422.45), Code 1975, is amended by adding the following
3 new subsection:

4 NEW SUBSECTION. Gross receipts from the sale of oxygen
5 prescribed by a licensed physician or surgeon, osteopath,
6 or osteopathic physician or surgeon for human use or
7 consumption.

8 EXPLANATION

9 The bill exempts the sale of medically prescribed oxygen
10 from the sales tax.

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H-3554

1 Amend House File 38, page 1, line 7 by striking
2 the word "consumption" and inserting in lieu there-
3 of the word "consumption".

H-3554 FILED, ADOPTED BY BY HUSAK of Tama
UNANIMOUS CONSENT (1102)
APRIL 14, 1975

21

FISCAL NOTE
HOUSE FILE 38

Date prepared January 31, 1975

Requested by Representative Lipsky

Prepared in regard to H.F. 38 - An Act relating to
sales tax exemption for medically prescribed oxygen.
Following is the fiscal effect in dollars of the legis-
lative proposal as required by Joint Rule 16.

No estimate available.

Oxygen is sold for both prescription and non-prescrip-
tion use by pharmacies. Sales tax reports do not disting-
uish between oxygen sold by prescription or for non-medical
purposes. It is felt that the effect would not be signifi-
cant.

Source: Department of Revenue

Filed
February 5, 1975

GERRY D. RANKIN
Legislative Fiscal Director

AN ACT
EXEMPTING THE SALE OF MEDICALLY PRESCRIBED OXYGEN FROM
THE SALES AND USE TAX.

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

Section 1. Section four hundred twenty-two point forty-five (422.45), Code 1975, is amended by adding the following new subsection:

NEW SUBSECTION. Gross receipts from the sale of oxygen prescribed by a licensed physician or surgeon, osteopath, or osteopathic physician or surgeon for human use or consumption.

DALE M. COCHRAN
Speaker of the House

ARTHUR A. NEU
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 38, Sixty-sixth General Assembly.

DAVID L. WRAY
Chief Clerk of the House

Approved 7/15, 1975

ROBERT D. RAY
Governor