

Ways and Means: Connolly, Chair; Arnould and Bennett.

SENATE FILE 2284
BY COMMITTEE ON WAYS AND MEANS
(Formerly SSB 2164)
Approved 3/13 (p. 726)

Passed Senate, Date 4-7-86 (p. 1087) Passed House, Date 4-24-86 (p. 1752)
Vote: Ayes 46 Nays 0 Vote: Ayes 88 Nays 15
Approved May 7, 1986

A BILL FOR

1 An Act exempting trailers and semitrailers registered under
H-5852 chapter 326 and ships, barges, and waterborne vessels used
S-55523 primarily for transporting property or cargo for hire from the
4 state use tax.

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

SENATE FILE 2284

S-5552

1 Amend Senate File 2284 as follows:
2 1. Page 1, by striking line 13, and inserting
3 in lieu thereof the following: "property, passengers
4 or cargo for hire on the rivers bordering the state
5 or lakes within the state".
6 2. Title page, line 3, by inserting after the word
7 "property" the following: ", passengers".

S-5552 Filed April 2, 1986

BY HOLT
Loss 4/7 (p. 1087)

S.F. 2284

SENATE FILE 2284

H-5852

1 Amend Senate File 2284 as follows:
2 1. Page 1, line 9, by striking the word
3 "subsection" and inserting the following: "sub-
4 sections".
5 2. Page 1, by inserting after line 15 the
6 following:
7 "NEW SUBSECTION. 14. Special trucks, as defined
8 in section 321.1, subsection 71, subject to
9 registration which are used primarily for the trans-
10 portation of farm commodities."
11 3. Title page, line 2, by inserting after the
12 figure "326" the following: ", special trucks,".

H-5852 FILED APRIL 18, 1986 BY SCHNEKLOTH of Scott

Bulld not german 4/24 (p. 1752)

1 Section 1. Section 423.4, subsection 10, Code Supplement
2 1985, is amended by adding the following new unnumbered para-
3 graph:

4 NEW UNNUMBERED PARAGRAPH. For purposes of this subsection,
5 trailers and semitrailers registered under chapter 326 are
6 deemed to be used substantially in interstate commerce and to
7 be registered for a gross weight of thirteen tons or more.

8 Sec. 2. Section 423.4, Code Supplement 1985, is amended by
9 adding the following new subsection:

10 NEW SUBSECTION. 13. Tangible personal property used or to
11 be used as a ship, barge, or waterborne vessel which is used
12 or to be used primarily in or for the transportation of
13 property or cargo for hire on the rivers bordering the state
14 or as materials or parts of such ship, barge, or waterborne
15 vessel.

H.5852

16 EXPLANATION

17 The bill provides that trailers and semitrailers registered
18 under chapter 326 are deemed to be used substantially in
19 interstate commerce and to be registered for a gross weight of
20 thirteen tons or more. This then makes these trailers and
21 semitrailers exempt from the state use tax.

22 The bill also exempts from the state use tax ships, barges,
23 and waterborne vessels which are used to transport property or
24 cargo for hire and the materials or parts of such ships,
25 barges, and vessels.

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*SSB 2164
Ways & Means*

SSB 2164

WAYS AND MEANS: Holden, Chair; Brown and Riordan

*New
SF 2284*

SENATE FILE *2284*
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting trailers and semitrailers registered under
2 chapter 326 from the state use tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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or as materials or parts of such ship, barge, or waterborne vessel.

SENATE FILE 2284

AN ACT

EXEMPTING TRAILERS AND SEMITRAILERS REGISTERED UNDER CHAPTER 326 AND SHIPS, BARGES, AND WATERBORNE VESSELS USED PRIMARILY FOR TRANSPORTING PROPERTY OR CARGO FOR HIRE FROM THE STATE USE TAX.

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

Section 1. Section 423.4, subsection 10, Code Supplement 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For purposes of this subsection, trailers and semitrailers registered under chapter 326 are deemed to be used substantially in interstate commerce and to be registered for a gross weight of thirteen tons or more.

Sec. 2. Section 423.4, Code Supplement 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 13. Tangible personal property used or to be used as a ship, barge, or waterborne vessel which is used or to be used primarily in or for the transportation of property or cargo for hire on the rivers bordering the state

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2284, Seventy-first General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved May 7, 1986

TERRY E. BRANSTAD
Governor