

FEB 9 1995

WAYS & MEANS CALENDAR

HOUSE FILE 149

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 22)

Passed House, ^(p.655) Date 3/1/95

Passed Senate, ^(p.628) Date 3/14/96

Vote: Ayes 94 Nays 0

Vote: Ayes 49 Nays 0

Approved March 20, 1994

A BILL FOR

1 An Act relating to the state sales tax on auxiliary attachments
2 for self-propelled and non-self-propelled farm machinery and
3 equipment.

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

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HF 149

1 Section 1. Section 422.45, subsection 26, unnumbered
2 paragraph 1, Code 1995, is amended to read as follows:

3 The gross receipts from the sale or rental of farm
4 machinery and equipment, including auxiliary attachments which
5 improve the performance, safety, operation, or efficiency of
6 the machinery and equipment and replacement parts, if the
7 following conditions are met:

8 Sec. 2. Section 422.45, subsection 39, unnumbered
9 paragraph 1, Code 1995, is amended to read as follows:

10 The gross receipts from the sale or rental of farm
11 machinery and equipment, including auxiliary attachments which
12 improve the performance, safety, operation, or efficiency of
13 the machinery and equipment and replacement parts, if all of
14 the following conditions are met:

15 EXPLANATION

16 This bill provides an exemption from the state sales tax
17 for the lease or sale of auxiliary attachments for self-
18 propelled and non-self-propelled farm machinery and equipment.
19 Current law allows an exemption for the sale or lease of only
20 replacement parts for repair or reconstruction of self-
21 propelled and non-self-propelled farm machinery and equipment.

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H-3111

1 Amend House File 149 as follows:

2 1. Page 1, by inserting after line 14 the
3 following:

4 "Sec. 3. Refunds of taxes, interests, or penalties
5 which arise from claims resulting from the enactment
6 of the amendment to section 422.45, subsections 26 and
7 39, of this Act, for sales and rentals occurring
8 between July 1, 1985, and June 30, 1995, shall be
9 limited to twenty-five thousand dollars in the
10 aggregate and shall not be allowed unless refund
11 claims are filed prior to October 1, 1995,
12 notwithstanding any other provision of law. If the
13 amount of claims totals more than twenty-five thousand
14 dollars in the aggregate, the department of revenue
15 and finance shall prorate the twenty-five thousand
16 dollars among all claimants in relation to the amounts
17 of the claimants' valid claims.

18 Sec. 4. This Act, being deemed of immediate
19 importance, takes effect upon enactment and applies
20 retroactively to July 1, 1985, for sales and rentals
21 made on or after that date."

22 2. Title page, line 3, by inserting after the
23 word "equipment" the following: "and including
24 retroactive applicability date and effective date
25 provisions".

By WEIGEL of Chickasaw

H-3111 FILED FEBRUARY 16, 1995

WITHDRAWN

3/1/95

(p. 654)

*Drake, Chair
Main
Larkin*

HSB 22

WAYS AND MEANS

HOUSE FILE 149

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON HALVORSON)

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

A BILL FOR

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15 EXPLANATION

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improve the performance, safety, operation, or efficiency of the machinery and equipment and replacement parts, if all of the following conditions are met:

HOUSE FILE 149

AN ACT

RELATING TO THE STATE SALES TAX ON AUXILIARY ATTACHMENTS FOR SELF-PROPELLED AND NON-SELF-PROPELLED FARM MACHINERY AND EQUIPMENT.

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

Section 1. Section 422.45, subsection 26, unnumbered paragraph 1, Code 1995, is amended to read as follows:

The gross receipts from the sale or rental of farm machinery and equipment, including auxiliary attachments which improve the performance, safety, operation, or efficiency of the machinery and equipment and replacement parts, if the following conditions are met:


Sec. 2. Section 422.45, subsection 39, unnumbered paragraph 1, Code 1995, is amended to read as follows:

The gross receipts from the sale or rental of farm machinery and equipment, including auxiliary attachments which

RON J. CORBETT
Speaker of the House

LEONARD L. BOSWELL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 149, Seventy-sixth General Assembly.


Approved _____, 1995

ELIZABETH ISAACSON
Chief Clerk of the House

TERRY E. BRANSTAD
Governor