

JAN 24 1996  
WAYS AND MEANS

HOUSE FILE 2100  
BY RANTS

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act exempting from the sales tax motor vehicles purchased  
2 solely for installation and assembly of heavy duty equipment.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2100

1 Section 1. Section 422.45, Code Supplement 1995, is  
2 amended by adding the following new subsection:  
3 NEW SUBSECTION. 50. The gross receipts from the sale of  
4 any motor vehicle chassis with a gross vehicle weight rating  
5 of ten thousand one pounds or greater, which is purchased for  
6 installation or assembly of heavy duty equipment by a person  
7 engaged in the business of installing or assembling the  
8 equipment, which when completed forms an integral part of the  
9 vehicle, has limited marketability, and is not normally sold  
10 to the general public. This subsection only applies if the  
11 manufacturer's statement of origin is reassigned to the  
12 installer or assembler by a licensed new motor vehicle dealer.  
13 For purposes of this subsection, "heavy duty equipment"  
14 includes full delivery trucks, solid waste disposal truck  
15 bodies, cranes, aerial bucket devices, digger derricks, and  
16 bus bodies, regardless of gross vehicle weight.

17 EXPLANATION

18 This bill provides a sales tax exemption for purchase of a  
19 motor vehicle chassis with a gross vehicle weight rating  
20 greater than 10,001 pounds which is purchased solely for the  
21 purpose of installation or assembly of heavy duty equipment by  
22 a person engaged in the business of installing or assembling  
23 the equipment. The bill applies only if the manufacturer's  
24 statement of origin is reassigned to the installer or  
25 assembler. The bill defines "heavy duty equipment" to include  
26 full delivery trucks, solid waste disposal truck bodies,  
27 cranes, aerial bucket devices, digger derricks, and bus  
28 bodies, regardless of gross vehicle weight.

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