

MAR 10 1995  
WAYS AND MEANS

HOUSE FILE 351  
BY VAN FOSSEN

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

A BILL FOR

1 An Act relating to the exemption of the statewide notification  
2 center and its vendors from sales, services, and use taxes and  
3 providing for the Act's effectiveness and retroactive  
4 applicability.

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

6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HF  
351

1 Section 1. Section 422.45, Code 1995, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 49. The gross receipts from services  
4 rendered, furnished, or performed, by the notification center  
5 established pursuant to section 480.3, and the vendor selected  
6 pursuant to section 480.3 to provide the notification service.  
7 For purposes of this subsection, "notification center" or  
8 "vendor" include any person who prior to January 1, 1993,  
9 performed substantially the same activities as the  
10 notification center or vendor.

11 Sec. 2. The director of revenue and finance shall not  
12 collect any tax due or delinquent, including interest and  
13 penalties, from the notification center established pursuant  
14 to section 480.3, a vendor selected pursuant to section 480.3,  
15 or any person who prior to January 1, 1993, performed  
16 substantially the same activities as the notification center  
17 or vendor, from services rendered, furnished, or performed,  
18 before the effective date of this Act, but not before January  
19 1, 1985, if such rentals, sales, or services would be exempt  
20 to the notification center, vendor, or other person who prior  
21 to January 1, 1993, performed substantially the same  
22 activities as the notification center or vendor if rendered,  
23 furnished, or performed on or after the effective date of this  
24 Act. Any tax that has been collected before the effective  
25 date of this Act is not refundable.

26 Sec. 3. EFFECTIVE AND RETROACTIVE APPLICABILITY. This  
27 Act, being deemed of immediate importance, takes effect upon  
28 enactment and applies retroactively for tax years beginning on  
29 or after January 1, 1985.

30 EXPLANATION

31 This bill provides that the gross receipts from services  
32 rendered, furnished, or performed, by the notification center  
33 established pursuant to section 480.3, and the vendor selected  
34 pursuant to section 480.3 to provide the notification service  
35 are exempt from the tax imposed under chapters 422 and 423.

1 The bill applies retroactively to tax years beginning on or  
2 after January 1, 1985. The bill also provides that any tax  
3 that has been collected before the effective date of this bill  
4 is not refundable.

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35