

MAR 23 1995  
WAYS AND MEANS

HOUSE FILE 533  
BY METCALF

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

A BILL FOR

1 An Act relating to the state sales, services, and use tax on the  
2 repair and testing of oxygen equipment.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF  
533

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 the  
4 rendering, furnishing, or performing of the following service:  
5 repair and testing of oxygen equipment intended to be  
6 dispensed for human use.

7 EXPLANATION

8 This bill provides an exemption from the state sales,  
9 services, and use tax for the repair and testing of oxygen  
10 equipment intended for human use.

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