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WAYS & MEANS CALENDAR

HOUSE FILE 550

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 351)

Passed House, Date 4-17-95 (p.1590) Passed Senate, Date 4/25/95 (p.1391)
Vote: Ayes 97 Nays 0 Vote: Ayes 46 Nays 0
Approved May 3, 1995

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:

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HF 550

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 Sec. 2. EFFECTIVE DATE AND APPLICABILITY. This Act, being
8 deemed of immediate importance, takes effect upon enactment
9 and applies retroactively to tax years beginning on or after
10 January 1, 1995.

11 EXPLANATION

12 This bill provides that the gross receipts from services
13 rendered, furnished, or performed, by the notification center
14 established pursuant to section 480.3, and the vendor selected
15 pursuant to section 480.3 to provide the notification service
16 are exempt from the tax imposed under chapters 422 and 423.
17 The bill applies retroactively to tax years beginning on or
18 after January 1, 1995.

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January 1, 1995.

HOUSE FILE 550

AN ACT

RELATING TO THE EXEMPTION OF THE STATEWIDE NOTIFICATION CENTER
AND ITS VENDORS FROM SALES, SERVICES, AND USE TAXES AND
PROVIDING FOR THE ACT'S EFFECTIVENESS AND RETROACTIVE AP-
PLICABILITY.

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deemed of immediate importance, takes effect upon enactment

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 550, Seventy-sixth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved May 3, 1995

TERRY E. BRANSTAD
Governor