

# House Study Bill 22

## Conference Committee Text

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1 1 Section 1. Section [422.45](#), subsection 26, unnumbered  
1 2 paragraph 1, Code 1995, is amended to read as follows:  
1 3 The gross receipts from the sale or rental of farm  
1 4 machinery and equipment, including auxiliary attachments which  
1 5 improve the performance, safety, or efficiency of the  
1 6 machinery and equipment and replacement parts, if the  
1 7 following conditions are met:  
1 8 Sec. 2. Section [422.45](#), subsection 39, unnumbered  
1 9 paragraph 1, Code 1995, is amended to read as follows:  
1 10 The gross receipts from the sale or rental of farm  
1 11 machinery and equipment, including auxiliary attachments which  
1 12 improve the performance, safety, or efficiency of the  
1 13 machinery and equipment and replacement parts, if all of the  
1 14 following conditions are met:  
1 15 EXPLANATION  
1 16 This bill provides an exemption from the state sales tax  
1 17 for the lease or sale of auxiliary attachments for self-  
1 18 propelled and non-self-propelled farm machinery and equipment.  
1 19 Current law allows an exemption for the sale or lease of only  
1 20 replacement parts for repair or reconstruction of self-  
1 21 propelled and non-self-propelled farm machinery and equipment.  
1 22 LSB 1644HC 76  
1 23 sc/jj/8.1