

House Study Bill 27

Conference Committee Text

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1 1 Section 1. Section [422.45](#), subsection 21, Code 1995, is
1 2 amended by striking the subsection and inserting in lieu
1 3 thereof the following:
1 4 21. The gross receipts from sales or rentals to a printer
1 5 or publisher of the following: acetate; anti-halation
1 6 backing; anti-static spray; back lining; base material used as
1 7 a carrier for light sensitive emulsions; blankets; blow-ups;
1 8 bronze powder; carbon tissue; codas; color filters; color
1 9 separations; contacts; continuous tone separations; creative
1 10 art; custom dies and die cutting materials; dampener sleeves;
1 11 dampening solution; design and styling; diazo coating; dot
1 12 etching; dot etching solutions; drawings; drawsheets; driers;
1 13 duplicate films or prints; electronically digitized images;
1 14 electrotypes; end product of image modulation; engravings;
1 15 etch solutions; film; finished art or final art; fix; fixative
1 16 spray; flats; flying pasters; foils; goldenrod paper; gum;
1 17 halftones; illustrations; ink; ink paste; keylines; lacquer;
1 18 lasering images; layouts; lettering; line negatives and
1 19 positives; linotypes; lithographic offset plates; magnesium
1 20 and zinc etchings; masking paper; masks; masters; mats; mat
1 21 service; metal toner; models, modeling; mylar; negatives;
1 22 nonoffset spray; opaque film process paper; opaquing; padding
1 23 compound; paper stock; photographic materials: acids, plastic
1 24 film, desensitizer emulsion, exposure chemicals, fix,
1 25 developers, paper; photography, day rate; photopolymer
1 26 coating; photographs; photostats; photo-display tape;
1 27 phototypesetter materials; ph-indicator sticks; positives;
1 28 press pack; printing cylinders; printing plates, all types;
1 29 process lettering; proof paper; proofs and proof processes,
1 30 all types; pumice powder; purchased author alterations;
1 31 purchased composition; purchased phototypesetting; purchased
1 32 stripping and paste-ups; red litho tape; reducers; roller
1 33 covering; screen tints; sketches; stepped plates; stereotypes;
1 34 strip types; substrate; tints; tissue overlays; toners;
1 35 transparencies; tympan; typesetting; typography; varnishes;
2 1 veloxes; wood mounts; and any other items used in a like
2 2 capacity to any of the above enumerated items by the printer
2 3 or publisher to complete a finished product for sale at
2 4 retail. Expendable tools and supplies which are not
2 5 enumerated in this subsection are excluded from the exemption.
2 6 Sec. 2. Refunds of taxes, interests, or penalties which
2 7 arise from claims resulting from the enactment of the
2 8 amendment to section 422.45, subsection 21, of this Act, for
2 9 sales and rentals occurring between July 1, 1983, and June 30,
2 10 1995, shall be limited to fifty thousand dollars in the
2 11 aggregate and shall not be allowed unless refund claims are
2 12 filed prior to October 1, 1995, notwithstanding any other
2 13 provision of law. If the amount of claims totals more than
2 14 fifty thousand dollars in the aggregate, the department of
2 15 revenue and finance shall prorate the fifty thousand dollars
2 16 among all claimants in relation to the amounts of the
2 17 claimants' valid claims.
2 18 Sec. 3. This Act, being deemed of immediate importance,
2 19 takes effect upon enactment and applies retroactively to July
2 20 1, 1983, for sales and rentals made on or after that date.
2 21

EXPLANATION

2 22 The bill amends the present sales and use tax exemption of
2 23 sales made by trade shops to printers for use to complete a
2 24 finished product. The bill makes the exemption for sales and
2 25 rentals made by any business to printers and publishers who
2 26 will use the items to complete a product for retail sale. The
2 27 bill identifies approximately 100 specific items that are
2 28 exempt.

2 29 The bill is effective upon enactment and applies
2 30 retroactively to July 1, 1983, and allows for refunds for
2 31 taxes paid for sales and rentals made between that date and
2 32 June 30, 1995. However, the total amount of refunds cannot
2 33 exceed \$50,000.

2 34 LSB 1577XL 76

2 35 mg/sc/14.1