

*Substituted by
HF 149
P. 628
3-14-95*

SENATE FILE 167
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 69.1)
(COMPANION TO HF 149)

Passed Senate, Date 3-14-95 **WITHDRAWN** Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the state sales tax on auxiliary attachments
2 for self-propelled and non-self-propelled farm machinery and
3 equipment.

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

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WITHDRAWN

S.F. 167

1 Section 1. Section 422.45, subsection 26, unnumbered
2 paragraph 1, Code 1995, is amended to read as follows:

3 The gross receipts from the sale or rental of farm
4 machinery and equipment, including auxiliary attachments which
5 improve the performance, safety, operation, or efficiency of
6 the machinery and equipment and replacement parts, if the
7 following conditions are met:

8 Sec. 2. Section 422.45, subsection 39, unnumbered
9 paragraph 1, Code 1995, is amended to read as follows:

10 The gross receipts from the sale or rental of farm
11 machinery and equipment, including auxiliary attachments which
12 improve the performance, safety, operation, or efficiency of
13 the machinery and equipment and replacement parts, if all of
14 the following conditions are met:

15 EXPLANATION

16 This bill provides an exemption from the state sales tax
17 for the lease or sale of auxiliary attachments for self-
18 propelled and non-self-propelled farm machinery and equipment.
19 Current law allows an exemption for the sale or lease of only
20 replacement parts for repair or reconstruction of self-
21 propelled and non-self-propelled farm machinery and equipment.

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Priebe - Ch
Husak
McLaren

SSB- 69.1

Ways & Means

Succeeded By

SENATE FILE 167

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON PALMER)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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