

SENATE FILE **2097**
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 2051)

Passed Senate, Date 2/7/96 (P. 259) Passed House, Date 4/12/96 (P. 1602)
Vote: Ayes 47 Nays 1 Vote: Ayes 87 Nays 5
Approved 4/23/96

A BILL FOR

1 An Act providing a sales, services, and use tax exemption on
2 certain packaging materials used in agricultural, livestock,
3 or dairy production.

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

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S.F. 2097

1 Section 1. Section 422.45, Code Supplement 1995, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 50. The gross receipts from the sale of
4 property which is a container, label, carton, pallet, packing
5 case, wrapping, baling wire, twine, bag, bottle, shipping
6 case, or other similar article or receptacle sold for use in
7 agricultural, livestock, or dairy production.

8 Sec. 2. APPLICABILITY. This Act applies to sales
9 occurring on or after July 1, 1996.

10 EXPLANATION

11 The bill establishes a sales and use tax exemption for
12 packaging materials such as twine, wrapping, baling wire, and
13 containers used in agricultural, livestock, or dairy
14 production. The exemption would also apply to producers of
15 ornamental, flowering, or vegetable plants in commercial
16 greenhouses or other places which are for sale in the ordinary
17 course of business since that activity is considered
18 agricultural production as a result of enactment during the
19 1995 Session. The bill applies to sales occurring on or after
20 July 1, 1996.

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Priebe
Delaney
Husak
Hedge
Drake

SSB. 2051
Ways & Means

SENATE/HOUSE FILE 2097
BY (RECOMMENDED BY NONBUSINESS
TAXATION STUDY COMMITTEE)

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

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LEONARD L. BOSWELL
President of the Senate

RON J. CORBETT
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2097, Seventy-sixth General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved 4/23, 1996

TERRY E. BRANSTAD
Governor

SENATE FILE 2097

AN ACT

PROVIDING A SALES, SERVICES, AND USE TAX EXEMPTION ON CERTAIN PACKAGING MATERIALS USED IN AGRICULTURAL, LIVESTOCK, OR DAIRY PRODUCTION.

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

Section 1. Section 422.45, Code Supplement 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 50. The gross receipts from the sale of property which is a container, label, carton, pallet, packing case, wrapping, baling wire, twine, bag, bottle, shipping case, or other similar article or receptacle sold for use in agricultural, livestock, or dairy production.

SF 2097