

FILED JAN 30 1996

SENATE FILE 2106

BY SORENSEN

(COMPANION TO LSB 3488HH

BY O'BRIEN)

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

A BILL FOR

1 An Act relating to a sales, services, and use tax exemption for
 2 admissions for access to railroad trains operated for
 3 amusement purposes and providing an effective and retroactive
 4 applicability date provision.

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

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SENATE FILE 2106

8 S-5045

9 1 Amend Senate File 2106 as follows:
 10 2 1. Page 1, line 5, by inserting after the word
 11 3 "riders." the following: "For purposes of this
 12 4 subsection, railroad trains include sleeping and
 13 5 dining cars, trolleys, dome or other sight-seeing
 14 6 cars, and any other rolling stock if operated for the
 15 7 amusement and pleasure of the riders."

By MERLIN E. BARTZ

15 S-5045 FILED FEBRUARY 6, 1996

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S.F. 2106

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 sales of
4 tickets or admissions for access to a railroad train which is
5 operated for the amusement and pleasure of the riders.

6 Sec. 2. Refunds resulting from this Act on sales of
7 tickets or admissions made between January 1, 1991, and
8 December 31, 1993, shall not be allowed unless the claim for
9 the refund is filed prior to January 1, 1997, or the last day
10 for filing claims for refund, whichever is later,
11 notwithstanding any other provision of law.

12 Sec. 3. This Act, being deemed of immediate importance,
13 takes effect upon enactment and applies retroactively to
14 January 1, 1991, for sales of tickets or admissions made on or
15 after that date.

16 EXPLANATION

17 The bill exempts from the sales and use tax the sale of
18 tickets or admissions to railroad trains which are operated
19 for the amusement and pleasure of the riders. The bill is
20 made retroactive five years to January 1, 1991. The bill
21 takes effect upon enactment.

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