

SENATE FILE 2119
BY BLACK

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

A BILL FOR

1 An Act providing a sales and services tax exemption for certain
2 rural water districts.

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

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S.F. 2119

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 sales of
4 personal property and services rendered, furnished, or
5 performed by a rural water district organized under chapter
6 504A.

7 EXPLANATION

8 This bill exempts the sale of personal property and
9 services provided by a rural water district organized under
10 chapter 504A from the retail sales and services tax. Rural
11 water districts organized as governmental entities under
12 chapter 357A are currently exempt from sales and services
13 taxes.

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