

JAN 7 4 1998
WAYS AND MEANS

HOUSE FILE 2032
BY MURPHY

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

A BILL FOR

1 An Act exempting the sale of bottled drinking water from the
2 state sales, services, and use taxes.

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

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HF 2032

1 Section 1. Section 422.45, Code Supplement 1997, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 52. The gross receipts from the sale of
4 bottled drinking water for human consumption.

5 EXPLANATION

6 The bill exempts from the state sales, services, and use
7 taxes the sale of bottled drinking water for human
8 consumption.

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