

Feb 4 1988
WAYS AND MEANS

HOUSE FILE 2134
BY DOTZLER and MYERS

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

A BILL FOR

1 An Act relating to the exemption from the sales, services, and
2 use taxes of the gross receipts from the sale, furnishing, or
3 service of gas, electricity, and heat, and of fuel used for
4 heating of residential-type dwellings and including an
5 applicability date provision.

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

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HF 2134

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,
4 furnishing, or service of gas, electricity, and heat for
5 residential dwellings and units of apartment complexes used
6 for human occupancy and the gross receipts from the sale,
7 furnishing, or service of fuel, including propane and heating
8 oil, used to provide heat for residential dwellings and units
9 of apartment complexes used for human occupancy.

10 Sec. 2. APPLICABILITY. This Act applies to the gross
11 receipts from the sale, furnishing, or service of fuel used
12 for heating purposes if such sale, furnishing, or service
13 occurs on or after July 1, 1998, and applies to the gross
14 receipts from the sale, furnishing, or service of gas,
15 electricity, or heat if the date of the billing of the
16 customer is on or after July 1, 1998.

17 EXPLANATION

18 This bill exempts from the sales and use taxes the gross
19 receipts from the sale, furnishing, or service of fuel,
20 including propane and heating oil, used for heating purposes
21 for residential-type dwellings and of gas, electricity, or
22 heat for residential-type dwellings. The bill has an
23 applicability date provision that makes the exemptions apply
24 to such sale, furnishing, or service occurring on or after
25 July 1, 1998, or to utility billings dated on or after July 1,
26 1998.

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