

FEB 9 1998

WAYS AND MEANS

HOUSE FILE
BY KREIMAN

2195

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

A BILL FOR

1 An Act eliminating vehicle wash and wax as a taxable service
2 under the sales, services, and use taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2195

1 Section 1. Section 422.43, subsection 11, unnumbered
2 paragraph 1, Code Supplement 1997, is amended to read as
3 follows:

4 The following enumerated services are subject to the tax
5 imposed on gross taxable services: alteration and garment
6 repair; armored car; vehicle repair; battery, tire, and
7 allied; investment counseling; service charges of all
8 financial institutions; barber and beauty; boat repair;
9 ~~vehicle-wash-and-wax~~; carpentry; roof, shingle, and glass
10 repair; dance schools and dance studios; dating services; dry
11 cleaning, pressing, dyeing, and laundering; electrical and
12 electronic repair and installation; rental of tangible
13 personal property, except mobile homes which are tangible
14 personal property; excavating and grading; farm implement
15 repair of all kinds; flying service; furniture, rug,
16 upholstery repair and cleaning; fur storage and repair; golf
17 and country clubs and all commercial recreation; house and
18 building moving; household appliance, television, and radio
19 repair; jewelry and watch repair; limousine service, including
20 driver; machine operator; machine repair of all kinds; motor
21 repair; motorcycle, scooter, and bicycle repair; oilers and
22 lubricators; office and business machine repair; painting,
23 papering, and interior decorating; parking facilities; pipe
24 fitting and plumbing; wood preparation; licensed executive
25 search agencies; private employment agencies, excluding
26 services for placing a person in employment where the
27 principal place of employment of that person is to be located
28 outside of the state; sewage services for nonresidential
29 commercial operations; sewing and stitching; shoe repair and
30 shoeshine; sign construction and installation; storage of
31 household goods, mini-storage, and warehousing of raw
32 agricultural products; swimming pool cleaning and maintenance;
33 taxidermy services; telephone answering service; test
34 laboratories, including mobile testing laboratories and field
35 testing by testing laboratories, and excluding tests on humans

1 or animals; termite, bug, roach, and pest eradicators; tin and
2 sheet metal repair; turkish baths, massage, and reducing
3 salons; weighing; welding; well drilling; wrapping, packing,
4 and packaging of merchandise other than processed meat, fish,
5 fowl and vegetables; wrecking service; wrecker and towing; pay
6 television; campgrounds; carpet and upholstery cleaning; gun
7 and camera repair; janitorial and building maintenance or
8 cleaning; lawn care, landscaping and tree trimming and
9 removal; pet grooming; reflexology; security and detective
10 services; tanning beds or salons; and water conditioning and
11 softening.

12 EXPLANATION

13 The bill eliminates vehicle wash and wax as a service that
14 is taxable under the state sales, services, and use taxes.

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