

MAR 5 1997

HOUSE FILE

445

WAYS AND MEANS

BY WARNSTADT, WHITEAD, and BELL

Passed House, Date _____

Passed Senate, Date _____

Vote: Ayes _____ Nays _____

Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

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

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

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445

1 Section 1. Section 422.45, Code 1997, is amended by adding
2 the following new subsection:
3 NEW SUBSECTION. 52. The gross receipts from the sale of
4 clothing.

5 EXPLANATION

6 The bill exempts the sale of clothing from state sales and
7 use taxes.

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