

JAN 22 1997
WAYS AND MEANS

HOUSE FILE 57
BY RANTS

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

A BILL FOR

1 An Act exempting fees for temporary employment services 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 57

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

3 NEW SUBSECTION. 52. Gross receipts from rendering,
4 furnishing, or performing of temporary employment services.

5 EXPLANATION

6 The bill exempts from the sales and use tax the gross
7 receipts from charges made for services performed to provide
8 temporary employment employees.

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