

MAR 12 1997

WAYS AND MEANS

HOUSE FILE 573
BY REYNOLDS-KNIGHT

Passed House, Date _____ Passed Senate, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act exempting surfactants used in agricultural production from
2 the sales tax.

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

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HF 573

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

3 NEW SUBSECTION. 16. The gross receipts from the sale of
4 commercial surfactants which are manufactured to be mixed with
5 agricultural chemicals, including but not limited to
6 fertilizers, soil conditioners, pesticides, and herbicides, in
7 order to enhance the uniform application of the agricultural
8 chemicals on crops or land used for the production of crops.

9 EXPLANATION

10 This bill amends Code section 422.45, which provides
11 exemptions from the sales tax. The bill provides an exemption
12 for the gross receipts from the sale of commercial surfactants
13 which are manufactured to be mixed with agricultural chemicals
14 in order to enhance the uniform application of the chemicals
15 on crops or land used for the production of crops.

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