

MAR 12 1997
WAYS AND MEANS

HOUSE FILE 576
BY SCHRADER

(COMPANION TO LSB 2334SS BY FINK)

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

A BILL FOR

1 An Act exempting from the state sales, services, and use taxes
2 the sales of tangible property and services furnished to
3 privately owned or operated hospitals.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

HF 576

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 or
4 rental of tangible personal property or from services
5 performed, rendered, or furnished to a privately owned or
6 operated hospital.

7 EXPLANATION

8 The bill exempts sales and services made to privately owned
9 or operated hospitals from the state sales and use taxes.

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35