

MAR 13 1997

WAYS AND MEANS

HOUSE FILE 621
BY LARSON

(COMPANION TO LSB 2237SS
BY REDFERN)

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

A BILL FOR

1 An Act relating to an exemption from the sales, services, and use
2 taxes for nonprofit hospitals licensed in the state.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 621

1 Section 1. Section 422.45, subsection 22, Code 1997, is
2 amended by adding the following paragraph:

3 NEW PARAGRAPH. f. Hospitals licensed by the department of
4 inspections and appeals pursuant to chapter 135B.

5 EXPLANATION

6 The bill provides that gross receipts from sales or rentals
7 of tangible personal property and from services performed,
8 rendered, or furnished to nonprofit hospitals licensed in the
9 state are exempt from the sales and use tax.

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