

FILED FEB 4 1997

SENATE FILE 106
BY FREEMAN

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

A BILL FOR

1 An Act relating to the exemption from the sales, services, and
2 use taxes of heat for use in residential-type dwellings and
3 for fuel used to provide heat for residential-type dwellings
4 and providing an applicability date provision.

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

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S.F. 106

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,
4 furnishing, or service of heat for residential dwellings and
5 units of apartment complexes used for human occupancy and the
6 gross receipts from the sale, furnishing, or service of fuel
7 used to provide heat for residential dwellings and units of
8 apartment complexes used for human occupancy.

9 Sec. 2. APPLICABILITY DATE. This Act applies to the sale,
10 furnishing, or service of heat or fuel to provide heat if the
11 date of billing the customer is on or after July 1, 1997.

12 EXPLANATION

13 The bill exempts from the state sales and use taxes the
14 gross receipts from the sale, furnishing, or service of heat
15 and fuel to provide heat for residential dwellings and units
16 of apartment complexes used for human occupancy.

17 The bill applies to the sale, furnishing, or service of
18 heat or fuel to produce heat if the date of billing the
19 customer is on or after July 1, 1997.

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