

SENATE FILE 2003
BY DVORSKY

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

A BILL FOR

1 An Act exempting from the sales, services and use taxes charges
2 paid for access to internet or other on-line computer
3 services.

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

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S.F. 2003

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

3 NEW SUBSECTION. 52. The gross receipts from charges paid
4 to a provider for access to on-line computer services. For
5 purposes of this subsection, "on-line computer service" means
6 a service that provides or enables computer access by multiple
7 users to the internet or to other information made available
8 through a computer server.

9 EXPLANATION

10 The bill provides for an exemption from the state sales and
11 use taxes of charges paid for access to internet and other on-
12 line computer services.

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