

FILED JAN 12 1998

SENATE FILE 2021  
BY KIBBIE

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act exempting gross receipts from the purchase of goods or  
2 services by a fair society from the state sales and services  
3 tax.

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

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S.F. 2021

1 Section 1. Section 422.45, subsection 50, Code Supplement  
2 1997, is amended to read as follows:

3 50. a. The gross receipts from sales or services  
4 rendered, furnished, or performed by the state fair organized  
5 under chapter 173 or a fair society organized under chapter  
6 174.

7 b. The gross receipts from the purchase of goods or  
8 services by a fair society organized under chapter 174.

9 EXPLANATION

10 Code section 422.45 exempts from the state retail sales and  
11 services tax a number of items, including the sales of goods  
12 or services by fair societies organized to administer county  
13 and district fairs. This bill exempts from the state retail  
14 sales and services tax the gross receipts from the purchase of  
15 goods or services by a fair society.

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