

FILED FEB 3 1998

WAYS&MEANS

SENATE FILE 2092

BY HARPER, HAMMOND, DVORSKY,  
CONNOLLY, JUDGE, NEUHAUSER,  
BLACK of Jasper, and HALVORSON

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 sales  
2 made and services furnished to nonprofit hospitals and  
3 nonprofit nursing homes.

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

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S.F. 2092

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 the sales of  
4 tangible personal property and from the performing, rendering,  
5 or furnishing of services to nonprofit hospitals and nonprofit  
6 nursing homes as defined in section 155.1.

7 EXPLANATION

8 The bill exempts from the state sales and use taxes the  
9 sales made and the services furnished to nonprofit hospitals  
10 and nonprofit nursing homes.

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