

FILED FEB 3 1998

WAYS & MEANS

SENATE FILE 2100

BY DVORSKY and 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 gas and electricity for use in residential-type
 3 dwellings and providing an applicability date provision.
 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 2100

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 sale,
4 furnishing, or service of gas and electricity for residential
5 dwellings and units of apartment complexes used for human
6 occupancy.

7 Sec. 2. APPLICABILITY DATE. This Act applies to the sale,
8 furnishing, or service of gas or electricity if the date of
9 billing the customer is on or after July 1, 1998.

10 EXPLANATION

11 The bill exempts from the state sales and use taxes the
12 gross receipts from the sale, furnishing, or service of gas
13 and electricity for residential dwellings and units of
14 apartment complexes used for human occupancy.

15 The bill applies to the sale, furnishing, or service of gas
16 or electricity if the date of billing the customer is on or
17 after July 1, 1998.

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