

FILED MAR 11 1997

SENATE FILE 389
BY FINK

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

A BILL FOR

1 An Act exempting from the state sales, services, and use taxes
2 the sales of tangible property and services furnished to
3 privately owned or operated hospitals.

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

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S.F. 389

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 or
4 rental of tangible personal property or from services
5 performed, rendered, or furnished to a privately owned or
6 operated hospital.

7 EXPLANATION

8 The bill exempts sales and services made to privately owned
9 or operated hospitals from the state sales and use taxes.

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