

3-12-97 W. d. Moore

FILED MAR 12 1997

SENATE FILE 409  
BY GRONSTAL

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

A BILL FOR

1 An Act exempting nonprofit hospitals from the state sales,  
2 services, and use taxes.

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

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S.F. 409

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 any nonprofit hospital.

6 EXPLANATION

7 The bill exempts from the sales and use taxes of  
8 municipalities tangible personal property or performance of  
9 services to nonprofit hospitals.

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