

FILED MAR 17 1997

SENATE FILE 513  
BY FLYNN

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 vehicle component parts that will be used to  
3 manufacture fire trucks.

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

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S.F. 513

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 of  
4 vehicle component parts which are used in the manufacture of  
5 fire trucks to be sold to a political subdivision of this  
6 state.

7 EXPLANATION

8 The bill exempts from the state sales and use taxes the  
9 sale of vehicle component parts that are used to manufacture  
10 fire trucks which will be sold to a political subdivision of  
11 this state.

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