

JAN 20 1999  
WAYS AND MEANS

HOUSE FILE 102  
BY ALONS

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

**A BILL FOR**

1 An Act providing an exemption from the sales and use taxes for  
2 clothing, including certain footwear.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

HF 102

1 Section 1. Section 422.45, Code 1999, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 55. The gross receipts from the sale of  
4 clothing, including footwear. The exemption in this  
5 subsection applies only to the first one hundred dollars for  
6 each item of clothing or footwear. However, the exemption in  
7 this subsection applies to the total gross receipts of each  
8 item of special clothing or footwear primarily designed for  
9 athletic activity or protective use.

10 EXPLANATION

11 The bill exempts from the sales and use taxes the first  
12 \$100 of each item of clothing or footwear. However, the  
13 exemption applies to the total cost of each item of special  
14 clothing or footwear designed primarily for athletic activity  
15 or protective use.

16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35