

FEB 18 2000  
WAYS AND MEANS

HOUSE FILE 2306  
BY WITT

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

**A BILL FOR**

1 An Act exempting the providing of environmental laboratory  
2 services from the state sales and use taxes.

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

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HF 2306

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

3 NEW SUBSECTION. 57. The gross receipts from the  
4 rendering, furnishing, or performing of environmental test  
5 laboratory services including services of a mobile  
6 environmental testing laboratory and field testing services by  
7 an environmental test laboratory.

8 EXPLANATION

9 This bill exempts from the sales and use taxes the  
10 rendering, furnishing, or performing of environmental test  
11 laboratory services including field testing services and  
12 mobile environmental test laboratories.

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