

FEB 15 1999  
WAYS AND MEANS

HOUSE FILE 273  
BY DRAKE, BARRY, and O'BRIEN

(COMPANION TO LSB 1986SS  
BY FLYNN)

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

**A BILL FOR**

1 An Act relating to the exemption of the sales of ski lift passes  
2 from the state sales and use taxes and including an effective  
3 date.

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

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HF 273

1 Section 1. Section 422.45, subsection 2, Code 1999, is  
2 amended to read as follows:

3 2. The gross receipts from the sales, furnishing, or  
4 service of transportation service except the rental of  
5 recreational vehicles or recreational boats, except the rental  
6 of motor vehicles subject to registration which are registered  
7 for a gross weight of thirteen tons or less for a period of  
8 sixty days or less, and except the rental of aircraft for a  
9 period of sixty days or less. The sale of a daily or season  
10 ski lift pass is a sale, furnishing, or service of a  
11 transportation service which is exempt under this subsection.

12 Sec. 2. EFFECTIVE DATE. This Act, being deemed of  
13 immediate importance, takes effect upon enactment.

14 EXPLANATION

15 The gross receipts from the sales, furnishing, or service  
16 of transportation service is generally exempt from the state  
17 sales and use taxes. This bill specifies that the sales of  
18 daily or season ski lift passes are considered a  
19 transportation service for purposes of the exemption.

20 The bill takes effect upon enactment.

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