

FEB 16 1999
WAYS AND MEANS

HOUSE FILE 285
BY RICHARDSON

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting the sale of children's clothing and footwear
2 from the sales and use taxes.

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

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HF 285

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 sales of
4 clothing, including footwear, commonly worn by children.

5 EXPLANATION

6 The bill exempts from the sales and use taxes the sales of
7 children's clothing, including footwear.

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