

JAN 12 1999
WAYS AND MEANS

HOUSE FILE
BY HANSEN

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

A BILL FOR

1 An Act exempting from the sales, services, and use taxes sales
2 made and services furnished to nonprofit nursing homes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 34

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 tangible personal property and from the performing, rendering,
5 or furnishing of services to nonprofit nursing homes as
6 defined in section 155.1.

7 EXPLANATION

8 The bill exempts from the state sales and use taxes the
9 sales made and the services furnished to nonprofit nursing
10 homes.

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